

REPORT
ON
THE ADMINISTRATION
OF THE
Inland Customs Department
FOR THE
OFFICIAL YEAR
1873-74,
WITH
APPENDICES.



ALLAHABAD:

PRINTED AT THE NORTH-WESTERN PROVINCES' GOVERNMENT PRESS.

1874.

REPORT

ON

THE ADMINISTRATION

OF THE

INLAND CUSTOMS DEPARTMENT

FOR THE

OFFICIAL YEAR 1873-74.

THE following statement shows the strength of the Inland Customs Department, the number of miles of Customs line, the amount of goods taxed, and the gross realizations for the year 1873-74, as compared with the previous year:—

INTRODUCTION.

STRENGTH AND REALIZATIONS OF THE DEPARTMENT.

Year.	No. of officers.	No. of men.	Miles of line.	No. of maunds of salt taxed.	No. of maunds of sugar taxed.	Gross realizations.
				Mds.	Mds.	Rs.
1873-74 ...	314	13,535	2,354½	58,94,027	24,93,014	1,68,71,581
1872-73 ...	318*	13,761*	2,382½*	58,97,141	23,08,349	1,70,20,582
DIFFERENCE ...	—4	—226	—28	—3,114	+1,84,665	—1,49,001

By the abolition of the Basana post in the Hissar Division and of the Awal post in the Dehli, and the substitution of the Kalanor post for these two, a reduction was effected of two officers and 16 men, after making allowance for one clerk added to the Dehli office. In the Agra Division 119 men were dispensed with, owing to the abolition of half the guard posts in the Barhpura Subdivision, by which the distance between them was increased from half a mile to a mile. In the Nagpur Division, two officers and 82 men were reduced by the straightening of the line between Chanda and Chamursi, by which it was shortened by 28 miles. In the Sambhar Division 14 men were reduced by revision of establishment. The saving was, in fact, greater than is here indicated; for instead of 415 permanent men, 312 permanent and 89 temporary men are now employed, the latter being engaged only for a few months in the year. The Central office was reduced by one clerk. On the other hand, a medical establishment of six men was added to the Panjáb mines. The differences in quantity of goods taxed and the gross realizations will be hereafter fully explained. I would only remark here, that the reason there was such a large falling off in the gross realizations as Rs. 1,49,001, while there was a decrease of only 3,114 maunds in the salt taxed, and a large increase of 1,84,665 maunds in the sugar taxed, is that there was a considerable increase in the imports of salt from the Bombay Presidency, which pay to the

Fluctuations in strength of force, and

Falling off in gross realizations explained.

* By a clerical error 319 officers and 13,763 men were entered in the Report of 1872-73. Seven miles have been added to the line by corrections in measurements, i. e., two miles in Berar and five miles in Sambhar.

Inland Customs Department only Re. 1-3-0 per maund, displacing salt which paid Rs. 3 per maund. Further details of the differences between the two years will be found in Statement I.

Gross receipts and charges of the past four years contrasted.

2. The following table epitomizes the results of the past four years' administration of the Department, of which details will be found in Statement No. II. :—

Year.	GROSS RECEIPTS.					CHARGES.				Net receipts.	Percentage and charge on receipts.
	Salt.		Sugar duty.	Miscellaneous, fines, forfeitures, &c.	Total.	Establishments.	Excavation and manufacture.	Contingent and miscellaneous.	Total.		
	Duty.	Sale price.									
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1873-74	1,43,23,861	9,63,740	16,75,408	6,572	1,69,71,581	17,86,500	1,03,034	7,99,145	26,79,679	1,41,91,902	15.48
1872-73	1,45,29,778	10,67,898	14,17,513	5,392	1,70,20,591	17,96,481	75,908	9,92,908	28,72,297	1,41,48,286	16.47
1871-72	1,37,60,503	8,30,995	15,92,800	6,574	1,62,02,874	17,99,023	79,230	8,89,816	27,67,773	1,34,42,101	17.07
1870-71	1,40,76,201	7,41,725	14,10,250	50,492	1,62,78,668	17,74,761	62,539	4,82,378	23,26,699	1,39,51,970	14.29

Detail given of items included under head "Sale Price."

Under the head "Sale Price" are included—

1st.—The proceeds of the one anna cess at the mines charged to the purchasers of salt as cost price in addition to the duty. This amounted in 1873-74 to Rs. 85,657.

2nd.—The Hákimi cess or Government share of the produce of certain of the Sultanpur Salt Works, being Rs. 53,388 in 1873-74.

3rd.—The receipts from the sale of salt at the Sambhar Lake, or Rs. 7,63,068 in 1873-74.

4th.—The license fees collected by the Internal Branch, Rs. 61,627 in 1873-74.

None of the above items constitute duty on salt, and are therefore shown separately.

Realizations and charges on salt and sugar for the past four years contrasted.

3. Excluding these receipts on the one hand, and on the other the charges not incurred on account of the collection of salt duty—viz., the excavation charges at the mines,—met, as above mentioned, by an extra charge to the purchasers, and the Sambhar Lake expenditure, we find the following were receipts on account of salt and sugar duties and small miscellaneous items, and the charges incurred in collecting those receipts :—

Year.				Salt and sugar duties and miscellaneous receipts.	Charges incurred in realizing duties.	Percentage of charges on receipts.
				Rs.	Rs.	
1873-74	...	...	...	1,59,07,692	18,28,501	11.49
1872-73	...	...	...	1,59,52,594	18,54,317	11.62
1871-72	...	...	...	1,53,78,800	18,35,485	11.93
1870-71	...	...	...	1,53,36,745	18,76,129	12.07

Continued decrease of percentage of charge.

Although the receipts are shown to be rather less in 1873-74 than in the previous year, there is a still greater proportional decrease in the expenditure, so that the percentage of charge has continued to diminish.

CUSTOMS DEPARTMENT FOR THE OFFICIAL YEAR 1873-74.

4. It has been frequently explained that the departmental receipts are injuriously affected by the imports from Bombay and Madras, which, having paid Re. 1-13-0 per maund in those Presidencies, pay to this Department only Re. 1-3-0, displacing salt which would otherwise pay us Rs. 3-0-0. The following table shows that in 1873-74 these imports were larger than ever. If the duty collected in Madras and Bombay here shown were added to the receipts of this Department, it would raise the net receipts on account of duty in 1873-74 to Rs. 1,60,39,954, against Rs. 1,58,30,288 in 1872-73, Rs. 1,52,70,985 in 1871-72, and Rs. 1,52,98,345 in 1870-71.

Departmental receipts injuriously affected by imports from Bombay and Madras, which were larger than ever in 1873-74.

Year.	IMPORTED FROM BOMBAY.		IMPORTED FROM MADRAS.		TOTAL IMPORTED.	
	Quantity.	Duty at Bombay.	Quantity.	Duty at Madras.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74 ...	9,85,861	17,86,873	95,939	1,73,890	10,81,800	19,60,763
1872-73 ...	8,83,608	16,01,540	88,536	1,60,471	9,72,144	17,62,011
1871-72 ...	8,48,995	15,38,785	1,01,748	1,88,885	9,50,743	17,27,670
1870-71 ...	8,28,095	15,00,781	92,209	1,72,942	9,20,304	16,73,727

5. Generally speaking, the year 1873-74 was a fair one for salt duty, and a good year for sugar duty; and though the gross realizations were rather below the previous year, and indeed below the average of the previous five years, yet the charges have been so well kept down, that the net realizations on all accounts were above the average.

The net realizations were above the average of five previous years, owing to charges being well kept down.

6. Omitting Kohat, which lies outside the Customs line, the following table shows the quantity of salt on which duty was paid, and the amount of duty, for consumption in the area isolated by the line:—

Supply of salt to the country in rear of the line.

Duty-paid salt.

	1873-74.		1872-73.		1871-72.		1870-71.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
Panjab Mines (Shahpur Division) ...	13,70,509	41,11,527	13,66,494	40,99,480	12,67,535	38,02,605	12,21,467	36,64,402
Mandi ...	97,926	61,204	1,05,633	66,021	88,725	55,453	13,227	8,317
Line (British) ...	37,12,761	96,37,555	37,42,374	98,92,969	35,78,352	94,58,596	37,26,592	99,15,423
„ (Berar) ...	2,52,743	3,01,327	2,35,997	2,80,274	2,48,915	2,95,642	2,25,430	2,65,407
Internal Branch ...	40,165	1,24,645	32,659	1,02,289	19,861	62,669	19,207	59,825
Local Salt Works ...	...	...	...	...	9,171	27,513	14,752	44,257
Total Inland Customs Department ...	54,75,124	1,42,36,258	54,83,157	1,44,41,033	52,12,569	1,37,02,475	52,91,075	1,33,29,622
Bengal ...	79,12,871	2,57,16,831	81,29,112	2,64,19,614	78,53,557	2,55,24,157	80,45,632	2,61,58,077
GRAND TOTAL ...	1,53,87,995	3,99,53,089	1,36,12,269	4,08,60,647	1,30,66,176	3,92,26,632	1,32,79,714	4,01,15,713

Thus the quantity taxed by the Inland Customs Department was only 8,000 maunds less in 1873-74 than in 1872-73, and considerably more than in the previous years. I am unable to account for the decrease taxed in Bengal, where the following

Quantity taxed by Inland Customs Department in 1873-74 less than in 1872-73.

FINANCIAL RESULTS.

REPORT ON THE ADMINISTRATION OF THE INLAND

Calcutta imports and deliveries.

tables show that the sea imports and deliveries at Calcutta were less than in 1872-73:—

Imports.

Year.	Hyderabad.	Punjab and Sindia.	Madras.	Souab.	Malabar.	Ceylon.	Tranah.	At other places.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	55,21,451	4,02,911	1,99,000	4,57,000	1,15,711	—	81,444	2,10,544	64,00,000
1872-73 ...	52,70,000	4,07,000	2,20,000	4,00,000	2,10,000	—	1,11,000	1,00,000	64,00,000
1871-72 ...	51,70,000	2,40,000	2,00,000	4,00,000	2,00,000	—	41,000	40,000	64,00,000
1870-71 ...	47,07,000	6,41,000	2,00,000	5,00,000	1,00,000	—	1,00,000	—	64,00,000

Deliveries.

Year.	Hyderabad.	Punjab and Sindia.	Madras.	Souab.	Malabar.	Ceylon.	Tranah.	At other places.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	10,21,510	6,00,000	1,00,000	1,00,000	1,00,000	—	60,000	4,00,000	18,81,510
1872-73 ...	10,00,000	5,00,000	1,00,000	1,00,000	1,00,000	—	50,000	4,00,000	18,00,000
1871-72 ...	10,00,000	4,00,000	1,00,000	1,00,000	1,00,000	—	50,000	4,00,000	18,00,000
1870-71 ...	10,00,000	6,00,000	1,00,000	1,00,000	1,00,000	—	50,000	4,00,000	18,00,000

Salt imports from Madras and Bombay into the Central Provinces and Berar.

No changes were made in the rates of duty during the year. As above stated, the imports into the Central Provinces and Berar from Madras and Bombay paid to the Inland Customs Department only Re. 1-3-0 per maund. The following statement shows the quantities imported during the last four years paying the differential rate of duty:—

Year.	Imported into the Central Provinces.				Imported into Berar.			Total Imports. Mds.
	At Re. 1-0 per maund.	At Re. 1-3-0 per maund.	At Re. 1-3-0 per maund.	Total at the three rates per maund.	At Re. 1-0 per maund.	At Re. 1-3-0 per maund.	Total at the three rates per maund.	
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	
1873-74 ...	...	8,94,061	...	8,94,061	...	2,55,725	2,55,725	10,49,786
1872-73 ...	...	7,36,102	...	7,36,102	1	2,55,725	2,55,725	9,91,827
1871-72 ...	13	6,30,319	71,478	71,491	48	2,48,875	2,48,923	9,20,463
1870-71 ...	251	6,02,052	50,000	6,52,052	126	2,55,725	2,55,725	9,07,777

FINANCIAL RESULTS. GROSS REALIZATIONS.

7. The gross realizations of the Department, divided amongst its different branches, were as follows:—

By Branches.

	1873-74.	1872-73.	1871-72.	1870-71.
	Rs.	Rs.	Rs.	Rs.
Kohat, ...	89,703	84,740	78,027	83,595
Panjab Mines (Shahpur) ...	41,91,074	41,85,705	38,82,129	34,83,810
Mandi ...	61,304	66,021	53,453	5,317
Line ...	1,15,72,002	1,16,34,029	1,13,94,879	1,17,02,277
Internal Branch ...	1,86,416	1,62,944	1,11,493	1,14,071
Local salt Works ...	...	...	28,738	46,850
Sambhar ...	7,63,218	6,82,473	6,59,123	6,50,628
Total ...	1,68,71,581	1,70,20,581	1,62,02,574	1,62,78,683

Distributing these amongst the different Governments to which they are now credited in the Budget, the figures are as follows:—

By Governments.

Year.	PANJAB.			NORTH-WESTERN PROVINCES.			ODDH.	CENTRAL PROVINCES.	BERAR.	GOVT. OF INDIA.	Total.
	Mines (Kohat, Shahpur, Mandi.)	Line.	Total.	Line.	Internal.	Total.	Internal.	Line.	Line.	Sambhar.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1873-74 ...	43,49,881	53,78,581	97,28,463	45,05,809	1,64,426	46,70,235	21,990	13,86,308	3,01,365	7,63,216	1,68,71,461
1872-73 ...	43,40,535	47,93,313	91,33,848	52,18,581	1,43,966	53,62,547	18,978	13,42,404	2,80,331	8,82,473	1,70,20,581
1871-72 ...	40,15,609	49,31,105	89,46,714	48,03,754	99,156	49,02,910	41,075	13,64,317	2,95,723	6,59,135	1,62,09,874
1870-71 ...	37,79,792	53,99,417	91,79,209	47,26,948	1,03,535	48,30,483	57,416	13,11,401	2,69,461	6,30,698	1,62,78,685

The charges similarly distributed are shown in the following tables:—

CHARGES.

By Branches:—

By Branches.

		1873-74.	1872-73.	1871-72.	1870-71.
		Rs.	Rs.	Rs.	Rs.
Central Office ...	...	77,278	80,489	78,637	84,961
Kohat ...	...	28,062	27,014	27,557	29,337
Panjab Mines (Shahpur)	...	2,32,676	2,07,461	2,02,692	1,55,397
Mandi ...	...	8,047	8,260	8,080	2,419
Line ...	...	13,49,556	13,75,560	13,57,651	13,77,496
Internal Branch ...	...	2,37,559	2,35,235	2,31,607	2,31,825
Local Salt Works...	...	...	...	423	27,640
Sambhar ...	...	7,46,501	9,38,278	8,60,226	4,17,623
Total ...	...	26,79,679	28,72,297	27,67,773	23,26,698

By Governments:—

By Governments.

Year.	PANJAB.			NORTH-WESTERN PROVINCES.			ODDH.	CENTRAL PROVINCES.	BERAR.	GOVERNMENT OF INDIA			Grand Total.
	Mines (Kohat, Shahpur, and Mandi.)	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central Office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1873-74 ...	2,68,785	4,85,503	7,54,288	3,96,223	1,70,397	5,66,620	67,162	3,87,319	80,511	7,46,501	77,578	8,23,771	26,79,679
1872-73 ...	2,42,735	4,96,719	7,39,454	4,01,257	1,63,886	5,65,143	66,949	3,95,915	81,632	9,38,278	80,459	10,18,747	26,72,297
1871-72 ...	2,38,529	4,79,439	7,17,968	3,99,497	1,67,156	5,66,653	64,894	3,97,416	81,492	8,60,726	78,637	9,39,655	27,07,773
1870-71 ...	1,87,153	4,87,508	6,74,661	4,05,969	1,81,084	5,90,053	78,381	4,01,823	79,495	4,17,623	84,961	5,02,054	23,26,698

The net revenue obtained by deducting the charges from receipts was as follows:—

NET REVENUE.

By Branches.

By Branches :—

	1873-74.	1872-73.	1871-72.	1870-71.
	Rs.	Rs.	Rs.	Rs.
Kohat	61,541	61,732	50,470	56,228
Panjab Mines (Shahpur) ...	39,66,393	39,78,307	36,79,237	35,30,518
Mandi	53,157	57,761	47,373	5,898
Line	1,02,22,510	1,02,59,069	1,00,37,048	1,03,29,731
Internal Branch	—51,143	—72,291	—1,20,114	—1,17,754
Local Salt Works ... ..	...	...	28,315	19,240
Sambhar	16,717	—55,805	—2,01,591	+2,13,075
Total	1,42,69,180	1,42,28,773	1,35,20,738	1,40,36,931
Deduct Central Office charges ...	77,278	80,489	78,637	84,961
Total Net Revenue	1,41,91,902	1,41,48,284	1,34,42,101	1,39,51,970

By Governments.

By Governments :—

Year.	Panjab.			North-Western Provinces.			Oudh.	Central Provinces.	Berar.	Government of India.			Grand Total Net Receipts.
	Mines (Kohat, Shahpur, and Mandi.)	Line.	Total.	Line.	Internal Branch.	Total.	Internal Branch.	Line.	Line.	Sambhar.	Central Office.	Total.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1873-74	40,81,096	48,83,091	89,74,177	41,09,586	—5,971	41,03,615	—45,172	9,98,999	2,20,851	16,717	—77,278	—60,561	1,41,91,902
1872-73	40,97,800	42,96,584	83,94,384	43,17,29	—24,320	47,92,974	—47,971	9,46,499	1,99,692	—55,305	—80,489	—1,36,284	1,41,48,284
1871-72	37,77,08	44,51,686	82,28,766	41,04,257	—67,890	43,36,277	—23,819	9,66,901	2,14,224	—2,01,561	—78,637	—2,80,228	1,34,42,101
1870-71	35,92,639	49,12,209	85,04,848	43,17,979	—77,549	42,40,430	—20,955	9,09,578	1,69,965	2,13,075	—84,961	1,28,114	1,39,51,970

THE THREE GREAT BRANCHES OF THE DEPARTMENT.

I shall now proceed to examine each branch of the Department in detail, and give such further figures and explanations as will, I hope, thoroughly elucidate the variations shown in the above abstract tables of receipts and charges.

PANJAB MINES.

Receipts and charges of the Shahpur Division.

8. The gross receipts and charges, and the net receipts of the Shahpur Division, were as follows :—

Years.	Gross receipts.	Total charges.	Net receipts.
	Rs.	Rs.	Rs.
1873-74	41,99,094	2,86,765	39,12,329
1872-73	41,85,768	2,67,191	39,18,577
1871-72	38,82,129	2,60,869	36,21,240
1870-71	36,87,910	2,09,002	34,76,908

Receipts from Mines.

The receipts from the four sets of mines in the Salt Range for the last four years are shown in the following statement :—

Years.	NAMES OF MINES.				Total.	Miscellaneous.	Grand Total.
	Mayo.	Sardi.	Warcha.	Kalabagh.			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	34,70,163	1,60,355	2,84,507	1,96,502	41,11,527	87,567	41,99,094
1872-73	34,00,459	1,88,982	3,17,824	1,92,224	40,99,480	86,288	41,85,768
1871-72	29,65,897	1,97,220	4,06,645	2,32,843	38,02,605	79,524	38,82,129
1870-71	27,92,092	2,20,686	4,45,040	1,99,584	36,54,402	21,508	36,85,910

The quantities of salt delivered from each mine in 1873-74 were as follows:—

Quantity of salt that paid duty, and the quantity delivered during 1873-74.

Mayo.	Sardi.	Warcha.	Kalabagh.	Total.
Mds.	Mds.	Mds.	Mds.	Mds.
1,141,919	54,195	95,382	64,777	1,356,273

The total quantity which paid duty was rather more, or, 1,370,509 maunds.

Notes contemplated closing of the Sardi mines.

Arrangements have been made for closing the Sardi mines when the salt which has been excavated is all disposed of. This is expected to be in the course of the current year. With the exception of about 3,600 maunds annually warehoused for local consumption, the remainder of the salt is taken to places supplied with equal facility from the Mayo mines, principally Rawalpindi. The local consumption will hereafter be supplied from Nurpur, and the establishments from Sardi will be transferred where they are more wanted. It is expected that the annual deliveries from the Mayo mines, near which it is proposed to establish the headquarters of the Collector, will be nearly 12 lakhs of maunds, or more than nine-tenths of the entire annual produce of the Salt Range.

And estimates annual deliveries from the Mayo mines.

Miscellaneous receipts.

Of the miscellaneous receipts of 1873-74, Rs. 85,657 are due to the anna cess or cost price of the salt being one anna per maund in addition to the duty of Rs. 3. Amongst the miscellaneous receipts are included Rs. 20, the sole receipts on the Indus line. The total gross revenue for the year was higher than in any of the previous three years, and would have been still larger but for the diversion of carriage to the grain trade for the supply of Bengal.

Gross revenue.

And charges detailed.

Of the charges, Rs. 54,089 are due to the Indus line. The remainder, or Rs. 2,32,676, was on account of the mines, including the Collector and his establishment. Thus the net receipts on account of the mines were Rs. 39,66,398.

The following is the detail of the charges :—

	Fixed.	Excavation.	Special works at Mayo mines.	Other contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74 ...	1,19,663	68,021	24,170	20,522	2,32,676
1872-73 ...	1,16,509	46,129	22,000	20,913	2,05,551
1871-72 ...	1,19,989	50,226	10,550	20,477	2,01,242
1870-71 ...	1,12,096	27,765	4,610	10,728	1,54,499

The increase in excavation charges is nominal, as the charges for 14 months, including two months of 1872-73, were disbursed in 1873-74. This has caused Rs. 10,631 to be charged to 1873-74 which really belonged to the previous year. If this charge were debited to 1872-73 instead of 1873-74, the net revenue of this year, as well as the gross, would exceed that of any of the previous years. The charges for special works at the Mayo mines include the sum of Rs. 17,670 on account of the prolongation of the wagon tramway from the mouth of the mines down the gorge for about a mile, to meet the upper drum of the wire tramway. In other contingencies are included toll payments to the district authorities, amounting to Rs. 12,091. These payments did not regularly commence until 1871-72, when the anna cess was introduced. The wire tramway charges are not included.

Increase in excavation charges explained.

Results of new system of excavation at the Mayo mines noted.

9. The new system of excavation at the Mayo mines, described in Appendix A. of my report for 1872-73, works remarkably well.

The following are the results of the year :—

	Mds.
Opening balance in store ...	77,000
Add excavated during the year ...	1,243,500
Total ...	1,320,500
Deduct sold during the year ...	1,141,885
Balance in store at the close of the year,	178,615

And details and cost of excavation supplied.

The details of the excavation of the year and its cost are these :—

QUANTITY EXCAVATED.				Cost of excavation.	Cost of carriage.	Total cost.	Rate per 100 Maunds.
Khani	Kati.	Par.	Total.				
Mds.	Mds.	Mds.	Mds.	Rs.	Rs.	Rs.	Rs. a. p.
275	288,785	956,140	1,243,500	45,456	4,663	50,120	4 0 6

Khani, salt detached from the stratum by natural breakage, as by falling from the roof, is paid for at the rate Rs. 3 per 100 maunds. *Kati*, or salt horizontally excavated, is paid for at the rate of one anna per cubic foot; and *Par*, or salt excavated from below the miner, is paid for at the rate of 8 pies per cubic foot. The cost of carriage to the depôt at Khewra is paid for at the rate of 6 annas per 100 maunds. The space excavated amounted to 977,616 cubic feet, giving an average of 127 maunds per 100 cubic feet, or two maunds more than was at first estimated as likely to be the average outturn. The price of salt has been reduced by one rupee per 100 maunds. Under the old system it cost Rs. 4 per 100 maunds at the mine's mouth, and on an average Re. 1 per 100 maunds more for carriage to the depôt. Now it has cost Rs. 4-0-6 per 100 maunds at the depôt. The carriage used to be paid by the merchants, but by this reduction in cost to Government, we have been enabled to remit the charge for carriage. Thus the salt has been cheapened to the public by one rupee per maund without any extra charge to Government, except the interest on the expenditure in making the wagon tramway, and this is included in, and well covered by, the charge of one anna per maund, the fixed cost price of the salt.

New system has cheapened salt to the public by one rupee per maund.

Works executed during 1873-74, and their cost.

10. The works executed by Dr. Warth during 1873-74, and their cost, were as follows :—

	Rs.
1. Completion and repairs of wagon tramway from depôt to the interior of the mines,	3,910
2. Prolongation of wagon tramway from depôt to outside the gorge ...	17,670
3. Tunnels in the mine, loading stations, roads and petty works ...	2,159
4. Jogi-ka-Tilla excavation ...	431
Total ...	24,170

Besides the amount stated against item No. 2, Rs. 1,000 were charged to the wire tramway, which was intended originally to come 500 feet nearer to the mines. The extra charge involved in lengthening the wagon tramway was therefore paid from the grant to the wire tramway. Rs. 4,330 worth of rails received from the Public Works Department were also used in this work, of which Rs. 1,000 worth had been received in 1872-73.

At the commencement of 1873-74, the tunnel for the wagon tramway extended 1,757 feet within the mine, and 1,300 feet of rails were laid therein. During the year the tunnel was carried 143 feet further in, making 1,900 feet, and 400 feet more rails were laid, making a total of 1,700 feet of rails within the mine. Near the dépôt outside the mine a new branch of rails was laid on a raised embankment, in order to provide larger storage space and for convenience of delivery to the merchants. The original line to the weighing house was raised four feet, so as to lessen the velocity of the wagons coming from the mine. It is from the new branch that the prolongation beyond the dépôt has been made. At the commencement there is a rapid fall of 30 feet in 350 (more than 1 in 12). Here the full wagons are made to pull up the empty wagons by an endless chain and drums and a double line of rails. The tramway then proceeds at gradients varying from 1 in 60 to 1 in 75, chiefly along the course of the old road, but crossing a new bridge of 60 feet span over the Biliwala gorge, and Purdon's bridge over the Khewra gorge, thence along the right bank of that nullah in the waste land until it meets the wire tramway. There are numerous cuttings, embankments, and culverts. The highest embankment is at the lower end, where it is raised 15 feet and overhangs the feeding station of the wire tramway. The new dépôt and weighing-house called Warthganj will be alongside this embankment, which is 1,000 feet long. There is plenty of space for the new dépôt, which will be a great convenience to the trade, being close to the roads leading to Rawalpindi and Pind Dadun Khan. The contractor, who will bring the salt from the interior of the mines, will be paid by Government $\frac{3}{4}$ of a pie per maund up to the Khewra dépôt, and by the merchants or wire-tramway $1\frac{1}{4}$ pie per maund from the dépôt to Warthganj. The rolling stock will consist of about 50 wagons, capable of carrying 25 maunds, and weighing when loaded about 40 maunds. It is hoped that we may be able to make the weighments for delivery to merchants by weigh-bridges under the rails, and thus save all the time and trouble at present involved in weighing bags, both empty and full, by which after all perfect accuracy cannot be insured.

The loading stations along the side of the rail within the mines have been increased from two to four in number, and have been widened and new feeders made to them. There are several other places where the salt can be loaded direct from chambers adjacent to the railway.

The Jogi-ka-Tilla experiment has been for a time suspended; the solid rock has not yet been reached. Mr. Wynne of the Geological Survey inspected the place, and was of opinion that it would be worth while continuing the experiment until solid gypsum was reached. The temperature of the Mayo mines has been ascertained to vary from 75° in February and March, to 80° in September; the daily variation is imperceptible.

Dr. Warth tried the experiment of very large blasts in the mine, with charges up to four maunds of native powder. The bore-

Extension and improvement of the wagon tramway leading out of the mines.

A new dépôt called Warthganj was established during the year.

Loading stations have been increased in number.

Work at Jogi-ka-Tilla temporarily suspended.

Improvements in blasting introduced by Dr. Warth.

holes were, with the aid of water, widened, the water being ladled out as it became saturated, and thus a gourd-shaped powder chamber was formed. One of these blasts was calculated to have broken up a mass of salt weighing 35,000 maunds.

The experiment of renting waste lands to the miners has been much appreciated, and gives them profitable occupation during the rains. Great credit is due to Dr. Warth for the able manner in which he has performed the duties entrusted to him. The wagon tramway was designed and executed by him without any professional aid, and was completed with remarkable expedition. Whatever may be the result of the wire tramway, this wagon tramway will be always most useful, by enabling us to establish a new depôt in a much more convenient place outside the gorge, than in its present cramped position at the mine's mouth.

11. Regarding the wire tramway, I regret to say that I have hitherto received no official report showing its exact state. The information I have is derived from personal inspection and demi-official sources. In November last I saw the entire line worked from end to end for four hours without a hitch. Since then great difficulties have been experienced with the Gujar boiler, owing to the impure water on the spot having caused incrustations in the boiler and unequal expansion, so that the tubes leaked and steam could not be kept up. Lieutenant deWolski has now brought water from some distance by an aqueduct, and I trust that the boilers will work. I believe that about 30,000 maunds of salt were carried by the wire tramway across to Chok Nizam, but the tramway has been closed during the rains, when work at the mines stopped. I hope that it will resume work in September or October.

12. No important change was made in the course of the year in the position of the Customs barrier. The following table shows that there has been a considerable improvement made in its protective condition. Out of 1,370 miles along which the barrier now extends, 925 are perfectly protected, 251 are well protected, and only 194 are in a backward state :—

Waste land rented to miners.

Credit awarded to Dr. Warth for his services during the year.

WIRE TRAMWAY.
Its exact state has not yet been officially reported on,

but the Commissioner personally inspected it in November last.

Impure water has caused difficulties at Gujar.

LINE.
HEDGE.
Considerable improvement made.

Details furnished.

		NUMBER OF MILES PERFECT.					GOOD, BUT NOT QUITE SUFFICIENT.				Wanting.	Insufficient.	Total number of miles.
		Green hedge.	Combined green and dry hedge.	Dry hedge.	Stone wall.	Total.	Green hedge.	Green and dry hedge.	Dry.	Total.			
Multán Hiesar Dehli	...	...	26	310	...	336	...	...	22	22	...	26	384
	...	...	21.5	90	...	111.5	16.5	...	...	16.5	...	59	157
	...	24.5	18	40	...	62.5	...	18	...	18	...	...	103.5
	Total	...	24.5	65.5	440	...	530	16.5	18	22	...	85	671.5
Agra Jhansi	...	112	22.5	6.5	...	141	...	17	.5	17.5	...	...	158.5
	...	45.88	43.58	16.84	...	106.25	16	43	3	62	...	8.75	177
	Total	...	157.88	66.03	23.34	...	247.25	16	60	3.5	...	8.75	335.5
Sagar Hoshangabad	...	46	1	...	7	54	41	8	...	49	...	44	147
	...	40.25	1.25	52	...	93.5	56.25	10	...	66.25	...	56.75	216.5
	Total	...	86.25	2.25	52	7	147.5	97.25	18	...	...	100.75	363.5
Grand Total		...	268.63	133.76	515.34	7	924.75	129.75	96	25.5	...	194.5	1,370.5
Total at the close of 1872-73,		...	241.89	131.43	311.69	7.14	691.97	186.99	52.74	77.52	...	216.35	1,246.57

The Multán Division has been increased from 262 to 384 miles in the course of the year. This was due to the transfer of the Bakkar or southern sub-division of the Indus Line, 122 miles in length, from the Collector of Shahpur to the Collector of Multán, who is in a better position to supervise the collection of the sugar export duties on this part of the line. No attempt had previously been made to construct any barrier on the Indus line, and no duties were collected on any part of that line. With the extension of the sugar duties to the Bakkar Sub-division the necessity for better protection of the line arose. It is in this portion that the hedge is still insufficient, but it is expected that in the course of the current year the deficiency will be supplied. There are great difficulties in making a hedge in this division, owing to the rainless nature of the tract and the distance from which materials for a dry hedge have to be procured. Mr. Shaw deserves great credit for his exertions in this matter.

MULTAN.
The division has been increased by transfer to it of the Bakkar Sub-division of the Indus line,

and it is in this portion the hedge is still insufficient.

In the northern portion of the Hissar Division the difficulties are even greater. The soil is not so bad, but the want of water makes material for a hedge, either green or dry, almost unprocurable. Even a ditch and mound are difficult to maintain, as the ditch gets filled with sand.

HISSAR.
Material for a hedge, either green or dry, almost unprocurable.

The Dehli Division is well protected, and the Agra Division is in this respect rapidly approaching perfection. The exertions of Mr. Whitten and many of his officers have been unceasing to produce this result.

DEHLI.
Well protected.
AGRA.
Rapidly approaching perfection.

In the Jhansi Division not much improvement is shown on the whole; some of the officers have worked well to perfect the hedge, others have shown little or no interest in this part of their duty.

JHANSI.
Not much improvement.

Much remains to be done in the Sagar Division, where some experiments have failed.

SAGAR.
Much remains to be done.

In the Hoshangabad Division progress is being made. The deficiencies are chiefly in the two western beats; there is, however, little smuggling. The railway brings cheap salt to the people, and the inducements to smuggle are thereby diminished.

HOSHANGABAD.
Progress is being made.

13. The Indus Line in the Shahpur Division being maintained purely for preventive purposes produces no income, except from a few petty miscellaneous items, such as fines.

INDUS LINE
Being purely preventive, there are no receipts, except from petty miscellaneous items.

The receipts and charges for the past four years were as follows :—

Details of receipts and charges for four years.

Year.	RECEIPTS.		CHARGES.	
	Miscellaneous.	Establishment.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	20	52,161	1,925	54,089
1872-73	82	59,784	1,906	61,640
1871-72	77	57,980	1,657	59,647
1870-71	445	53,434	1,095	54,903

THE THREE GREAT BRANCHES
OF THE DEPARTMENT.

REPORT ON THE ADMINISTRATION OF THE INLAND

Indus line maintained solely to prevent trans-Indus salt of Kohat crossing the river.

The reduction in charges for establishment is due to the transfer of the Bakkar Sub-division to the Multán Collectorate. As the Indus line is solely maintained for the purpose of preventing the trans-Indus salt of Kohat from crossing the river, it is satisfactory to find that the net receipts from the Kohat salt more than cover the expenditure on the Indus Line.

KOHAT.
Receipts and charges for four years.

The following are the figures relating to Kohat :—

Year.	RECEIPTS.		CHARGES.			Net revenue.
	Quantity of salt sold.	Collections.	Establishment and contingencies.	Percentage to malikis, &c.	Total.	
	Mds..	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74	4,18,904	89,604	17,137	10,925	28,062	61,542
1872-73	4,13,984	88,746	17,427	9,567	27,014	61,732
1871-72	3,75,928	78,027	17,403	10,154	21,657	56,470
1870-71	4,07,099	85,565	17,347	11,990	29,337	56,228

MULTAN.
Statistics for the past four years furnished.

14. I have again to report an improvement in the Multán Division. The following tables give the statistics for the past four years :—

Year.						Gross receipts.	Total charges	Net receipts.
						Rs.	Rs.	Rs.
1873-74 ... ..	...	...	...	...	...	1,62,705	1,01,088	61,617
1872-73 ... ..	...	...	...	...	...	1,43,793	1,00,756	43,037
1871-72 ... ..	...	...	...	...	...	96,106	85,791	10,315
1870-71 ... ..	...	...	...	...	...	15,460	83,134	—67,674

Detail of receipts :—

Detail of receipts.

Year.						SUGAR.		MISCELLANEOUS.	Total Rupees.
						Quantity.	Rupees.	Rupees.	
1873-74 ... ..	...	...	...	...	...	2,95,642	1,62,663	43	1,62,705
1872-73 ... ..	...	...	...	...	...	2,54,3' 3	1,43,771	23	1,43,793
1871-72 ... ..	...	...	...	...	...	1,62,049	95,966	140	96,106
1870-71 ... ..	...	...	...	...	...	27,316	15,165	295	15,460

Refined and unrefined sugar paid duty in the following proportions :—

Proportions in which refined and unrefined sugar paid duty.

Year.	REFINED.		UNREFINED.		TOTAL.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74	82,866	82,870	2,12,776	79,793	2,95,642	1,62,653
1872-73	77,413	77,418	1,76,920	66,353	2,54,333	1,43,771
1871-72	56,303	56,308	1,05,746	39,658	1,62,049	95,966
1870-71	7,874	7,874	19,442	7,291	27,316	15,165

The actual exports across the Multán Division were as follows :— *Actual exports.*

Year.	REFINED.		UNREFINED.		TOTAL.	
	Quantity.	Duty.	Quantity.	Duty.	Quantity.	Duty.
	Mds.	Rs.	Mds.	Rs.	Mds.	Rs.
1873-74	81,705	81,708	2,04,831	76,819	2,86,536	1,58,527
1872-73	78,465	78,470	1,76,694	66,268	2,55,159	1,44,738
1871-72	59,049	59,055	1,23,890	46,461	1,82,939	1,05,516
1870-71	8,292	8,292	24,245	9,092	32,537	17,384

On the 1st November, 1873, the Bakkar Sub-division of the Indus Line, 122 miles in length, and comprising the Kallar Kot, Bakkar, and Leiah beats, were, under the orders of the Panjab Government, attached to the Multán Division, and the sugar export duties were extended to this portion of the line. The result is shown in the increased revenue of the division. Owing to the gradual extension of the sugar duties from the left bank of the Chenab during the last three years, the financial result shown by this division has improved from a deficit of Rs. 67,674 in 1870-71 to a surplus of Rs. 61,617 in 1873-74, or a net increase of Rs. 1,29,291. Mr. Shaw, the Collector, reports that the results would have been still better but for the famine in Bengal, which diverted both the capital of the traders and the railway carriage to the grain trade. The exports of sugar by the Scinde, Panjab, and Delhi Railway fell off from 1,16,166 maunds in 1872-73 to 81,190 maunds in 1873-74.

Improvement in the revenue accounted for.

With the increased extent of the Multán Division its charges have of course increased, but seeing that no salt duty is collected in this division, which, so far as salt is concerned, is merely preventive, it is satisfactory to find that the charges amount to only 62 per cent. of the receipts.

*CHARGES.
Increase due to increased extent of Multán Division.*

I may here mention that since the close of the year, the Mianwali Sub-division of the Indus Line, 38 miles in length, has been attached to the Multán Division, and the sugar duties extended to it. This measure cannot fail to increase the revenue of the division still more.

The revenue will increase still more by extension of the sugar duties to the Mianwali Sub-division of the Indus Line, which has recently been attached to the Multán Division.

Hissar.
The trade of this division, especially in salt, and of the Delhi and Agra Divisions, must be considered together, as there is a great interchange of *raunars* between them.

Nominal and actual imports into each of these divisions.

15. Before entering into the particulars relating to the Hissar, Delhi, and Agra Divisions, I would again point out that the trade of these three divisions, especially in salt, must be considered together, as there is a great interchange of *raunars* between them. The following figures show the nominal imports of salt into each division (*i. e.*, the quantities for which *raunars* are taken out), as compared with the actual imports across each section of the line :—

				1873-74.		Average of the previous four years, 1870-73.	
				Nominal	Actual	Nominal	Actual
				Maunds.	Maunds.	Maunds.	Maunds.
Hissar...	...	...	...	2,24,576	1,75,281	2,24,576	2,24,576
Delhi...	...	...	...	8,51,241	11,00,727	8,51,241	11,00,727
Agra...	...	...	...	10,70,651	12,10,627	10,70,651	12,10,627
Total	...	...	...	31,46,468	24,86,635	31,46,468	24,86,635

It will be seen that on the whole there was a falling off of more than 1½ lakhs of maunds in the year 1873-74, as compared with the average of the previous four years, and that this falling off was in the actual imports of the Hissar and Agra Divisions, while the Delhi Division shows an increase.

Gross receipts and charges of the Hissar Division.

The gross receipts and charges of the Hissar Division were as follows :—

Year.					Gross receipts.	Total charges.	Net receipts.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	19,05,473	1,07,127	17,98,346
1872-73	...	...	...	...	20,00,420	1,70,525	18,29,895
1871-72	...	...	...	...	21,55,109	1,70,123	19,84,986
1870-71	...	...	...	...	20,55,554	1,80,074	18,75,480

Details of receipts.

The receipts as divided into salt duty, sugar duty, and miscellaneous were as follows :—

Year.				Salt.	Sugar.	Miscellaneous.	Total.
				Rs.	Rs.	Rs.	Rs.
1873-74	...	...	...	16,02,768	3,04,707	718	19,08,193
1872-73	...	...	...	17,53,166	2,41,757	555	20,00,480
1871-72	...	...	...	18,67,543	2,84,557	509	21,52,609
1870-71	...	...	...	17,79,049	2,53,102	5,003	20,32,154

The nominal imports of each description of salt—that is, the quantities for which *rawannas* were taken out in the Hissar Collectorate, are here shown:—

Nominal imports of each description of salt.

Year.	Sambhar.	Didwāna.	Black.	Phallandi.	Sultanpuri.	Khari.	Salambha.	Pachbaddra.	Saltpetre Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	1,99,283	3,24,807	5,192	1,972	2,022	820	...	...	161	5,34,237
1872-73 ...	2,49,067	3,27,398	5,365	1,594	1,377	1,163	...	4	87	5,86,056
1871-72 ...	3,07,084	3,06,314	5,941	755	1,671	749	...	...	...	6,22,514
1870-71 ...	2,07,458	3,72,346	9,534	377	1,956	1,460	...	3	82	5,93,216

The actual quantities which crossed the Hissar Division of the line were as follows:—

Actual imports of each description of salt.

Year.	Sambhar.	Didwāna.	Black.	Phallandi.	Sultanpuri.	Khari.	Pachbaddra.	Saltpetre Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	6,784	1,77,594	967	1,958	...	840	...	138	1,87,881
1872-73 ...	26,939	2,23,787	1,261	1,570	...	1,210	4	82	2,54,853
1871-72 ...	54,027	2,25,594	449	782	88	733	...	...	2,81,673
1870-71 ...	29,831	2,55,531	1,412	402	...	1,467	867	82	2,60,592

The cause of the great difference between nominal and actual imports is that the Bhiwani traders take out their *rawannas* at Hissar, which is comparatively near to them, for a great deal of the salt which they import across the Dehli Division. Confining our attention to the actual imports of the Hissar Division, it will be seen that the principal imports consist of Sambhar and Didwāna salts, and that there has been a considerable falling off in each description. The causes of the decrease in Sambhar imports are—1st, that they have been diverted to Dehli by the railway from Riwari; and 2nd, the abolition of the Basana post in this division, and the substitution therefor of the Kallanor post in the Dehli Division. It is this second cause which has also affected the Didwāna imports. It is also reported that the late period to which the rains extended in 1873 retarded the Didwāna manufacture and affected the imports. This however is not borne out by the figures of the Dehli Division, which show that the decrease in the Hissar imports was compensated by the increase in those of Delhi.

Causes of the great difference between the nominal and actual imports, and of the falling-off in the latter explained.

The nominal and actual exports of sugar across the Hissar Division are given below:—

Nominal exports.

Years.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74 ...	2,03,106	2,71,678	4,74,784
1872-73 ...	1,53,431	2,55,477	3,88,908
1871-72 ...	1,73,222	2,95,829	4,69,051
1870-71 ...	1,53,278	2,69,693	4,22,971

Actual Exports.

Actual Exports.

Year					Refined.	Unrefined.	Total.
					1844.	1844.	1844.
1873-74	...	...	...	...	87,029	2,27,503	3,14,532
1872-73	...	...	...	...	87,443	2,25,026	3,12,469
1871-72	...	...	...	...	1,05,041	2,35,420	3,40,461
1870-71	...	...	...	...	89,074	2,25,751	3,14,825

The transfer of the Basana trade to Kallanor is the sole cause for the falling-off of the exports of sugar in the Hissar Division.

The decrease in charges in the Hissar Division is due partly to the abolition of the Basana post, and partly to the conversion of the Arniwala post from a Patrolship to an Assistant Patrolship.

CHARGES.
Decrease noted.

Transit duties levied in Native States on salt and sugar crossing the Hissar Division.

I would here put on record the transit duties levied in Native States on salt and sugar crossing the Hissar Division, as reported by the Collector:—

On Sambhar and Didwana Salt.

In the Loharu State ... 1 anna per camel-load.
" Jhind " ... 1 " "

On Didwana Salt.

In the Jodhpur State, ... 1 anna per camel-load.
" Bikanir " ... 6 annas "

On refined sugar.

In Bikanir, ... Rs. 1-8-0 per camel-load.
" Jodhpur ... " 2-8-0 " "

On unrefined sugar.

In Bikanir ... 12 annas per camel-load.
" Jodhpur ... Re. 1-4-0 " "

DEHLI.

16. The following are the statistics of the Dehli Division:—

Gross receipts and charges.

Year.					Gross receipts.	Total charges.	Net receipts.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	33,07,336	1,63,199	31,44,137
1872-73	...	...	...	...	25,49,031	1,57,637	24,91,394
1871-72	...	...	...	...	26,82,590	1,56,529	25,26,061
1870-71	...	...	...	...	33,48,092	1,61,805	31,86,287

Detail of receipts.

Detail of receipts:—

Year					Salt.	Sugar.	Miscellaneous.	Total.
					Rs.	Rs.	Rs.	Rs.
1873-74	...	...	...	...	26,74,024	5,79,726	53,634	33,07,386
1872-73	...	...	...	...	21,01,859	5,75,629	40,503	26,98,031
1871-72	...	...	...	...	22,89,538	5,45,634	44,718	28,80,090
1870-71	...	...	...	...	27,51,512	5,49,155	55,005	33,55,672

Nominal imports of each description of salt :—

Nominal imports of each description of salt.

Year.	Black.	Balambha.	Sambhar.	Dídwána.	Sultanpuri.	Salambha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	413	10,139	1,05,781	6,801	6,88,549	79,531	128	8,91,342
1872-73 ...	337	31	58,392	3,321	5,66,632	71,764	143	7,00,620
1871-72 ...	233	7	34,061	4,417	5,49,515	1,07,872	407	6,96,512
1870-71 ...	352	18	68,965	3,642	6,84,682	1,59,144	460	9,17,263

Actual imports of each description of salt :—

Actual imports of each description of salt.

Year.	Black.	Balambha.	Sambhar.	Dídwána.	Sultanpuri.	Salambha.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74...	4,760	128	3,01,419	1,53,420	7,13,951	25,794	124	11,99,596
1872-73...	4,719	29	2,80,384	1,07,672	5,54,689	21,753	136	9,69,382
1871-72...	5,805	7	2,89,435	84,485	5,58,801	15,400	406	9,54,339
1870-71...	8,827	17	2,36,740	1,20,661	6,68,100	50,759	311	11,15,415

It will be seen that the chief salts imported are Sultanpuri, Sambhar, Dídwána, and Salambha. I have already stated that the trade of the abolished Basana post in the Hissar Division has been transferred to the Kalanor post in the Dehli Division. Early in the year the Panjáb Government sanctioned the closing of the Basana post, and of the Awal post in the Dehli Division. and the opening of an intermediate post at Kalanor,—thus substituting one Patrolship for two Assistant Patrolships.

Causes assigned for the increase in the salt trade.

In 1872-73, 22,856 maunds of Sambhar salt, 117,801 maunds of Dídwána salt, and 406 maunds of other salt passed the Basana post. The transfer of this trade to the Kalanor post has helped to swell the imports of the Dehli Division. But the main cause of increase has been the opening of the Rajputana State Railway from Dehli to the Sultanpur Works and to Rewari, which not only has given an impetus to the Sultanpur trade; but has diverted the Sambhar trade from the Hissar to the Dehli Division. The actual imports of Sambhar salt in the two divisions for the past two years were as follows :—

Actual imports of Sambhar and Dídwána in the Dehli and Hissar Divisions for the past two years compared.

		1873-74.	1872-73.
		Mds.	Mds.
Dehli	...	301,419	280,384
Hissar	...	6,384	26,939
Total	...	307,803	307,323

On the whole, the improvement in Sambhar imports was trifling.

The actual imports of Dīdwāna in the two divisions were as follows :—

			1872-74. Mds.	1872-73. Mds.
Dehli	...	...	153,420	107,672
Hissar	...	...	177,594	223,787
Total	...	...	331,014	331,459

Here, again, the difference on the whole is small; and it may be said that, taking the two divisions together, the trade in Sambhar and Dīdwāna salts has been stationary.

The increase in Sultanpuri imports is entirely due to the connection by rail between the Farakhnagar Works and the East Indian Railway Station at Dehli. This gave Sultanpur salt an advantage over Bhartpur salt, and went some way to compensate the loss experienced in the Agra Division owing to the decreased imports of Bhartpur salt. There is little doubt that more favourable results would have been shown but for the great demand towards the end of the year for grain in Bengal, which diverted capital and carriage from the salt trade. Some check is said to have been experienced to the trade from Riwari by the imposition by the Municipality there of an octroi duty on salt, which was practically a transit duty. I am happy to say that the Panjáb Government have, at my instance, recently abolished this duty. The impending opening of the railway connecting Sambhar with Agra and Dehli is said also to have restricted imports.

Statistics of the Sultanpur
and Noh Salt Works.

The operations at the salt works of Sultanpur and Noh are shown in the following tables :—

Sultanpur.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1873-74	1,75,518	6,59,105	6,95,115	1,32,508
1874-75	57,732	6,67,407	5,49,621	1,75,518
1875-76	1,48,457	4,56,411	5,47,136	57,732
1876-77	1,11,169	7,16,697	6,79,409	1,48,457

Noh.

Year.	Stock at commencement of year.	Manufactured during the year.	Sold during the year.	Stock in hand at close of year.
	Mds.	Mds.	Mds.	Mds.
1873-74	4,11,011	1,35,097	1,05,699	4,40,409
1874-75	3,46,160	1,95,441	1,30,590	4,11,011
1875-76	3,07,485	2,03,182	1,64,507	3,46,160
1876-77	2,93,188	2,23,540	2,09,243	3,07,485

The outturn at the Sultanpur Works was injuriously affected by the overflowing of the Sahábi river, which destroyed much salt in store.

Causes affecting manufacture and sales.

The falling off of the manufacture and sales at Noh is naturally accounted for by the fact that that place is off the line of rail, which favours the rival salts. It is most probable that Salambha salt will ere long disappear from our markets, except in the immediate locality of the works.

The nominal and actual exports of sugar across the Dehli Division were as follows:—

Nominal Exports:—

Nominal exports.

Year.					Refined.	Unrefined.	Total.
					Mds.	Mds.	Mds.
1873-74	...	...	...	...	3,36,414	6,48,834	9,85,248
1872-73	...	...	...	...	2,89,805	5,78,197	8,68,002
1871-72	...	...	...	...	3,61,412	4,99,253	8,60,665
1870-71	...	...	...	...	3,29,531	5,01,718	8,31,249

Actual Exports.

Actual exports.

Year.					Refined.	Unrefined.	Total.
					Mds.	Mds.	Mds.
1873-74	...	...	...	...	4,62,524	6,72,608	11,35,132
1872-73	...	...	...	...	3,54,526	4,73,781	8,28,307
1871-72	...	...	...	...	4,31,095	4,31,017	8,62,112
1870-71	...	...	...	...	4,02,138	4,51,663	8,53,801

It was shown above that in the Hissar Division there was a falling-off of the sugar exports amounting to nearly one lakh of maunds, almost entirely in unrefined sugar, and this was attributed to the abolition of the Basana post. In point of fact, in 1872-73, 33,013 maunds of refined sugar and 1,87,248 maunds of unrefined sugar passed the Basana post, so that, making allowance for this, there was a considerable improvement in the Hissar Division; and even when we transfer this trade to the Dehli Division, a great increase still remains to the credit of Dehli, where the increase in refined sugar was no less than 107,998 maunds, and in unrefined sugar of 198,827 maunds. Taking the two divisions together the figures were as follows:—

Fluctuations in the export trade of the Hissar and Dehli Divisions remarked on.

		1873-74.			1872-73.		
		Refined.	Unrefined.	Total.	Refined.	Unrefined.	Total.
		Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
Dehli	...	462,524	672,608	1,135,132	354,526	473,781	828,307
Hissar	...	87,029	227,808	314,837	67,443	323,326	412,769
Total	...	549,553	900,416	1,449,969	441,969	797,107	1,241,076

The supplies were cheap and plentiful, and the circumstances of the consumers good. The railway has not taken so much sugar past Garhi Harsru as was expected, but it is hoped that recent arrangements which have been made to facilitate through booking will lead to a large increase of the trade in sugar brought from other railways to the Rajputana State Railway for export across the line.

CHARGES.
Increase explained.

The charges in the Dehli Division were increased owing to the substitution of a Patrol at Kalanor for an Assistant Patrol at Awal, and the necessity for posting an officer temporarily at Riwari to look after the railway traffic. There were also eight Chaukis of the Hissar transferred to Dehli when the Kalanor post was opened.

Duties levied by the Jhind Rajah on salt and sugar passing through his territories.

It is reported that the Jhind Rajah levies the following duties on salt and sugar passing through his territories near the Kalanor and Beri posts :—

On every cart-load of black salt or refined sugar, four annas.
" of other salt or unrefined sugar, two annas.

AGRA.
Gross receipts and charges.

17. The figures for the Agra Division are as follows :—

Year.					Gross receipts.	Total charges.	Net receipts.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	41,98,167	2,02,261	39,95,906
1872-73	...	...	...	...	44,92,642	2,19,283	42,73,359
1871-72	...	...	...	...	44,88,433	2,97,416	41,91,017
1870-71	...	...	...	...	41,83,663	2,17,023	41,70,265

Detail of receipts.

Detail of gross receipts :—

Year.		Salt.	Sugar.	Miscellaneous.	Total.
		Mds.	Mds.	Mds.	Mds.
1873-74	...	38,10,284	3,87,341	542	41,98,167
1872-73	...	45,14,254	3,78,226	162	48,92,642
1871-72	...	40,14,604	4,73,336	493	44,88,433
1870-71	...	40,37,029	4,40,231	6,103	44,83,363

Nominal imports.

Nominal imports—Salt :—

Year.	Sambhar.	Balambha.	Salambha.	Sultanpuri.	Other Salt.	Saltpetre Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	263,658	965,067	25,861	15,405	3	100	1,270,094
1872-73	246,649	1,203,660	54,264	...	...	158	1,504,751
1871-72	224,150	1,054,590	59,348	...	6	107	1,338,201
1870-71	210,222	1,049,955	85,451	...	...	48	1,345,676

Actual imports—Salt:—

Actual imports.

Year.	Sambhar.	Balambha.	Salambha.	Sultanpuri.	Saltpetre Salt.	Other Salt.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	2,61,563	9,76,102	78,765	...	100	3	13,16,637
1872-73 ...	2,47,331	12,01,350	1,10,324	3.9	158	...	15,62,552
1871-72 ...	2,24,660	10,47,240	1,49,946	...	107	6	14,21,959
1870-71 ...	2,46,096	10,59,397	1,64,372	...	47	1	14,70,413

The great falling-off was in the import of Balambha salt, for which there were two principal reasons—1st, the actual competition of Sultanpuri salt; 2nd, the impending competition of cheap Sambhar salt. While Sultanpur salt was favoured with every possible facility for railway transit—sidings being carried into the heart of the salt works, and the State Railway at Dehli being alongside of the East Indian Railway Station,—Balambha salt obtained little or no advantage from the railway between Bhartpur and Agra. At Bhartpur the salt fields are at a distance from the Railway Station; and at Agra there is between the Rajputana Railway terminus and that of the East Indian Railway the river Jumna to cross, which by the Municipality's bridge-of-boats involves the payment of a heavy toll, far higher than is warranted by the expenses of the bridge, and acting as a transit duty on all traffic passing from one railway to the other. Thus all salt brought from Bhartpur to Agra by rail has to be carted and uncartered at each end. Although the Rajputana State Railway to Bhartpur was open for traffic on the 10th August, 1873, no salt was brought by it until the 17th September. From that date to the 31st March, 1874, 163,674 maunds of Bhartpur salt were brought by rail to Agra. During the same period 172,294 maunds were brought by road running alongside the railway through the Bichpuri post. These figures sufficiently prove that the railway did not offer sufficient advantages over the road. I am happy to say, however, that in every succeeding month the proportion of salt carried by railway increased. In the month of March last 37,277 maunds were brought by rail, against 19,509 maunds by road. The railway was of no benefit to the salt manufactured at Dig and Kumbher. Under these circumstances it is not surprising that Sultanpur salt should have been able to forestall Balambha salt in our markets.

The import of Balambha salt checked by the actual competition of Sultanpur salt and the impending competition of Sambhar salt.

Soon after the close of the year 1873-74, namely, on the 20th April, 1874, the Rajputana State Railway opened to Dausa, 112 miles from Agra. This not only lowered the cost of carriage by four annas a maund, but freed Sambhar salt from the Bhartpur transit duty of two annas a maund. It has been calculated that superior Sambhar salt could now be sold with a fair profit at about Rs. 4-8-0 per maund at Agra. At this price it must be a formidable competitor with the inferior Balambha salt, which could not be sold under Rs. 3-12-0 per maund. The fear of this competition naturally discouraged the importation of Balambha salt. One more misfortune attended Balambha salt, namely,

The opening of the Rajputana State Railway to Dausa not only lowered the cost of carriage, but freed Sambhar salt from the Bhartpur transit duty.

heavy floods, which destroyed salt that had been manufactured, and retarded further manufacture, while they also interfered with road carriage.

The imports of Sambhar salt were higher in 1873-74 than in any of the four previous years.

The imports of Sambhar salt in the Agra Division were higher in 1873-74 than in any of the four previous years. Unlike Bhartpur salt, it took greater advantage of the rail to Agra than of the road. No less than 105,039 maunds were brought by rail, while only 18,527 maunds came by road past Bichpuri during the same period, *viz.*, from the middle of September to the close of the year 1873-74. The Sambhar imports were somewhat checked latterly in expectation of the extension of the Railway carriage to Dausa.

The falling-off of the imports of Salambha salt from Noh has already been explained in my remarks on the Dehli Division.

The falling-off of about 1½ lakhs of maunds in the total imports of the Hissar, Dehli and Agra Divisions accounted for.

Reverting now to the figures given at the commencement of the 15th paragraph, showing the total imports of the three Divisions of Hissar, Dehli and Agra in 1873-74, as compared with the average of the four previous years, I have to account for the falling-off of about 1½ lakhs of maunds. This I attribute generally to the following circumstances:—*first*, that owing to the great demand for grain in Bengal, capital and carriage have been diverted from salt to the grain trade; *second*, that in prospect of the extension of the State Railway towards Sambhar, traders have been holding back from making large importations, which might thereafter be under-sold by Sambhar brought by rail; and *third*, that many markets in the Central Provinces which used to be supplied through these divisions, now almost exclusively obtain their salt from the Bombay Presidency. It will be hereafter shown that the import of salt through the Hoshangabad Division has increased from 71,173 maunds in 1869-70 to 242,937 maunds in 1873-74. I have little doubt that much of this increase of 171,764 maunds has supplanted salt formerly supplied through Dehli and Agra.

The nominal and actual exports of sugar from the Agra Division were as follows:—

Nominal exports.

Nominal exports.

Year.					Refined.	Unrefined.	Total.
					Mds.	Mds.	Mds.
1873-74	...	...	...	...	2,78,465	2,90,325	5,68,790
1872-73	...	...	...	...	2,43,605	3,55,975	6,02,580
1871-72	...	...	...	...	3,44,566	3,43,368	6,87,934
1870-71	...	...	...	...	3,17,334	3,27,709	6,45,043

Actual exports.

Actual exports.

Year.					Refined.	Unrefined.	Total.
					Mds.	Mds.	Mds.
1873-74	...	...	...	...	2,68,895	3,03,220	5,72,115
1872-73	...	...	...	...	2,38,535	3,74,716	6,13,251
1871-72	...	...	...	...	3,36,579	3,54,408	6,90,987
1870-71	...	...	...	...	3,05,719	3,62,546	6,68,265

Thus there was an increase in the exports of refined sugar and a decrease in those of unrefined sugar in 1873-74 as compared with 1872-73, the net result being a small increase in the sugar revenue. But the trade of 1872-73 was abnormally low, and 1873-74 compares badly with years previous to 1872-73. The Collector writes—"that the trade has not risen to its old level I have ascertained to be due to two causes,—*firstly*, the restriction placed on Hindu marriages in 1872-73 continued through a portion of 1873-74, and kept down the demand; and *secondly* and chiefly, the high price of grain in the Native States above the Agra Line has injuriously affected the sugar trade. * * * * It is only in the beats from Bichpuri eastwards, which supply Gwalior, Dholpur, Karauli and part of Bhartpur, that the trade has been bad; and it is in these States that the scarcity of grain has been most felt." The quantity of sugar carried by the Rajputana State Railway was insignificant, the short lead to Bhartpur being insufficient inducement to take it from the road.

The reduction in charges was partly due to the abolition of half of the *chaukis* in the Barhpura section. They were formerly situated half a mile apart, they are now one mile apart. By this measure five jemadars and 114 peons were dispensed with, without any loss of efficiency.

- CHARGES.
Reduction of—due to substitution of one for half mile *chaukis* in the Barhpura section.

18. The statistics of the Jhansi Division are as follows :—

JHANSI.
Gross receipts and charges.

Year.					Gross receipts.	Total charges.	Net receipts.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	3,07,642	1,86,862	1,20,780
1872-73	...	...	...	...	3,25,939	1,82,006	1,43,933
1871-72	...	...	...	...	3,15,323	1,80,818	1,34,505
1870-71	...	...	...	...	2,43,585	1,80,832	62,753

Detail of gross receipts.

Detail of receipts.

Year.					Salt.	Sugar.	Miscellaneous.	Total.
					Rs.	Rs.	Rs.	Rs.
1873-74	...	...	...	...	2,68,585	38,492	565	3,07,642
1872-73	...	...	...	...	2,77,596	47,956	387	3,25,939
1871-72	...	...	...	...	2,52,793	62,385	145	3,15,323
1870-71	...	...	...	...	1,83,846	55,666	1,573	2,43,585

Nominal Imports—Salt.

Nominal imports.

Year.					Sambhar.	Chhuttia.	Kansia.	Salt in Rasl.	Salt in Saltpetre.	Total.
					Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	...	...	...	...	76,582	3	12,907	83	3	89,528
1872-73	...	...	...	...	83,427	7	9,156	2	10	92,532
1871-72	...	...	...	...	79,813	45	4,396	6	4	84,264
1870-71	...	...	...	...	61,035	77	1	...	1	61,114

Actual imports.

Actual Imports.

Year.	Sambhar.	Kansia.	Elkheta.	Salt to Barrages.	Salt to Rail.	Total.
	Mds.	Mds.	Mds.	Mts.	Mts.	Mds.
1873-74	28,121	11,207	3	3	25	39,356
1872-73	31,062	11,075	14	—	15	42,166
1871-72	32,332	4,711	41	3	4	37,090
1870-71	32,791	370	24	1	—	33,186

Falling-off in the imports of salt due to failure of a firm at Jhansi which speculated largely in this article.

With regard to the imports of salt, the Collector attributes the falling-off to the failure of a firm at Jhansi which speculated largely in this article. The Bengal famine to some extent was beneficial to the Banjara trade in salt, by drawing off the rival traders by rail to grain speculations. The year, on the whole, was not a bad one in the present diminished state of the Banjara trade. The Collector believes that Kansia salt can be brought to Jhansi by Banjaras cheaper than Sambhar, while at the same time it is a great favourite with the people, and is not brought by rail *via* Cawnpore, as Sambhar salt is. He thus accounts for the increase in Kansia and the falling-off of Sambhar imports.

Nominal exports.

Nominal Exports—Sugar—Jhansi Division.

Year.	Refined.	Unrefined.	Total.
	Mts.	Mts.	Mts.
1873-74	31,110	42,002	73,112
1872-73	32,244	37,319	69,563
1871-72	31,333	21,371	52,704
1870-71	41,322	44,343	85,665

Actual Exports.

Actual Exports—Sugar.

Year.	Refined.	Unrefined.	Total.
	Mds.	Mds.	Mds.
1873-74	31,944	42,194	74,138
1872-73	30,137	38,020	68,157
1871-72	45,124	30,314	75,438
1870-71	31,121	32,605	63,726

Falling-off of sugar exports not satisfactorily accounted for by the Collector.

The Collector has not satisfactorily accounted for the falling-off of sugar exports. He attributes it to railway competition *via* Hoshangabad, but he does not explain why that competition should be more pressing in 1873-74 than in 1872-73. As sugar can be and is grown outside the customs line, it is not surprising that the exports across the line having to pay duty should be small.

CHARGES.
Increase explained.

The increase in charges is chiefly owing to the expenditure on construction and repairs of buildings being now borne by the Inland Customs Department, whereas formerly all works costing over Rs. 1,000 used to be charged to the Public Works Department. This has affected the charges in all divisions.

19. The figures for the Sagar Division are as follows :—

SAGAR.
Gross receipts and charges.

Year.				Gross receipts.	Total charges.	Net receipts.
				Rs.	Rs.	Rs.
1873-74	...	...	...	3,15,122	1,24,986	1,90,136
1872-73	...	...	...	3,81,978	1,25,673	2,56,105
1871-72	...	...	...	4,09,760	1,28,772	2,80,988
1870-71	...	...	...	3,65,478	1,34,422	2,31,056

Detail of gross receipts.

Detail of receipts.

Year.				Salt.	Sugar.	Miscellaneous.	Total.
				Rs.	Rs.	Rs.	Rs.
1873-74	...	...	...	2,97,657	16,528	937	3,15,122
1872-73	...	...	...	3,82,998	18,336	644	3,81,978
1871-72	...	...	...	3,82,894	26,556	310	4,09,760
1870-71	...	...	...	3,28,770	30,159	6,549	3,65,478

Nominal Imports—Salt.

Nominal imports.

Year.				Kansia.	Sambhar.	Miscellaneous.	Total.
				Mds.	Mds.	Mds.	Mds.
1873-74	...	...	...	92,508	6,711	...	99,219
1872-73	...	...	...	1,06,679	14,320	...	1,20,999
1871-72	...	...	...	1,18,361	8,667	3	1,27,631
1870-71	...	...	...	68,004	41,585	...	1,09,589

Actual Imports—Salt.

Actual imports.

Year.				Kansia.	Sambhar.	Miscellaneous.	Total.
				Mds.	Mds.	Mds.	Mds.
1873-74	...	...	...	90,295	5,237	...	95,532
1872-73	...	...	...	1,05,649	10,377	...	1,16,026
1871-72	...	...	...	1,14,842	7,934	2	1,22,776
1870-71	...	...	...	83,604	25,799	151	1,09,554

The falling-off in direct imports of salt is ascribed to the increasing import by rail through the Hoshangabad Division of Baragara salt from the Runn, which is more and more displacing Rajputana salts in the markets which used to be supplied through the Sagar Division. The railway freights have been again lowered, so that the charge for bringing salt from Kharaghora to Jabalpur, 997 miles, is only Re. 1-5-0 per maund.

Falling-off in direct imports ascribed to increasing import by rail through the Hoshangabad Division of Baragara salt from the Runn.

Nominal exports.

Nominal Exports—Sugar.

Year.					Refined.	Unrefined.	Total.
					Mds.	Mds.	Mds.
1873-74	...	...	...	...	14,808	4,583	19,391
1872-73	...	...	...	...	16,026	8,625	23,551
1871-72	...	...	...	...	21,351	13,877	35,228
1870-71	...	...	...	...	24,461	15,183	39,644

Actual exports.

Actual Exports—Sugar.

Year.					Refined.	Unrefined.	Total.
					Mds.	Mds.	Mds.
1873-74	...	...	...	...	7,204	1,676	8,880
1872-73	...	...	...	...	7,819	6,712	14,531
1871-72	...	...	...	...	11,564	9,532	21,196
1870-71	...	...	...	...	17,891	10,506	28,397

Sugar exports affected by competition by rail and the production of sugar outside the line.

The sugar exports are affected by the same causes as in the Jhansi Division, namely, competition by rail and the production of sugar outside the line.

The two Divisions of Jhansi and Sagar are probably destined before long to become nothing more than preventive lines, with a very small local income.

HOSHANGABAD.
Gross receipts and charges.

20. The collections of the Hoshangabad Division were less than the charges. This is simply due to the fact that the whole duty on salt imported by railway—and there is little else—was paid into the Nagpur Collectorate. The following are the figures for the division :—

Year.					Gross receipts	Total charges.	Net receipts.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	86,668	93,081	—6,413
1872-73	...	...	...	...	84,907	93,122	—8,215
1871-72	...	...	...	...	1,20,255	94,039	26,216
1870-71	...	...	...	...	1,10,785	94,391	16,394

Detail of receipts.

Detail of gross receipts.

Year.					Salt.	Sugar.	Miscellaneous	Total.
					Rs.	Rs.	Rs.	Rs.
1873-74	...	...	...	...	948	85,669	51	86,668
1872-73	...	...	...	...	4,171	80,711	25	84,907
1871-72	...	...	...	...	18,957	1,01,214	84	1,20,255
1870-71	...	...	...	...	36,785	71,893	2,104	1,10,785

*Nominal Imports—Salt.**Nominal imports.*

Year.	Sambhar.	Kansia.	Kokan.	Baragara.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	...	256	87	65	...	408
1872-73	...	1,223	63	352	7	1,645
1871-72	52	6,113	228	118	17	6,528
1870-71	253	11,695	145	458	55	12,606

*Actual Imports—Salt.**Actual imports.*

Year.	Kansia.	Sambhar.	Baragara.	Kokan.	Surat.	Sambhar and Kansia mixed.	Dwarka.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	85	...	1,89,305	53,145	...	...	...	402	2,42,397
1872-73	1,162	...	1,40,489	59,500	...	...	3,634	116	2,04,851
1871-72	5,478	52	73,137	76,703	912	...	8,544	27	1,64,853
1870-71	11,431	281	26,584	83,522	...	16	...	2	1,21,836

Baragara salt continues to make rapid strides in displacing all other salts, not excluding Kokan, which has diminished from 83,522 maunds in 1870-71, to 53,145 maunds in 1873-74, while in the same period Baragara has increased from 26,584 maunds to 189,305 maunds. In 1867-68 only 2,731 maunds of this salt were imported. It is curious that Baragara salt is not brought to stations west of Harda; but from Harda to Jabalpur it is the favourite salt; and, though it has travelled 360 miles further, is able successfully to compete with Kokan, owing to its superior quality.

Baragara salt is displacing all other salts, not excluding Kokan.

Only refined sugar is taxed in this division. The following were the nominal and actual exports:—

Nominal and actual exports which consist only of refined sugar.

Year.	Nominal.	Actual.
	Mds.	Mds.
1873-74	85,668	91,972
1872-73	80,711	80,382
1871-72	1,01,213	1,02,445
1870-71	71,893	71,129

All this sugar was carried by rail. The year 1873-74 was a very fair year, showing a good increase over 1872-73.

NAGPUR.
BERAR SECTION.
Gross receipts and
charges.

21. The following are the statistics of the Berar section of the Nagpur Division :—

Year.					Gross receipts.	Charges.	Net receipts.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	3,01,365	89,511	2,20,854
1872-73	...	...	...	...	2,80,231	81,537	1,98,694
1871-72	...	...	...	...	2,95,723	81,422	2,14,301
1870-71	...	...	...	...	2,69,461	79,496	1,89,965

Actual Imports—Salt.

Year.					Kokan.	Dwarka.	Miscellaneous.	Total.
					Mds.	Mds.	Mds.	Mds.
1873-74	...	...	...	...	2,56,170	276	229	2,56,745
1872-73	...	...	...	...	2,39,598	1,929	193	2,41,719
1871-72	...	...	...	...	2,42,663	7,817	10	2,50,575
1870-71	...	...	...	...	2,34,886	...	...	2,34,886

There was an increase in the imports, and the net revenue was higher than it has ever been.

With the exception of a few petty miscellaneous items, the receipts are entirely on account of duty on salt. This is credited on the actual imports into Berar. There was a fair increase in those imports, which consist almost entirely of Kokan salt, and the net revenue was higher than it has ever been. This is attributed by the Collector (1) to extensive imports at the beginning of the year in return for cotton exported to Bombay; (2) to reduction of freight on salt by the Great Indian Peninsula Railway Company; (3) to the opening of the Wardha Valley State Railway, which has cheapened salt in East Berar and in the Nizam's dominions to the south of East Berar; (4) to increased consumption owing to the comparative cheapness of food.

WARDHA SECTION.
Gross receipts and
charges.

The figures for the Wardha section of the Nagpur Division are as follows :—

Year.					Gross receipts.	Total charges.	Net receipts.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	8,69,376	80,512	7,88,864
1872-73	...	...	...	...	7,68,704	81,639	6,87,065
1871-72	...	...	...	...	7,12,283	81,499	6,30,784
1870-71	...	...	...	...	7,21,537	79,496	6,42,041

CUSTOMS DEPARTMENT FOR THE OFFICIAL YEAR 1873-74.

THE THREE GREAT BRANCHES
OF THE DEPARTMENT.

Detail of Receipts.

Detail of receipts.

Year.	Salt.	Sugar.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.
1873-74	8,69,290	...	86	8,69,376
1872-73	7,68,612	1	91	7,68,704
1871-72	7,12,157	58	68	7,12,283
1870-71	7,20,769	472	296	7,21,537

Nominal Imports—Salt.

Nominal Imports.

Year.	Kokan.	Baragara.	Miscellaneous.	Total.
	Mds.	Mds.	Mds.	Mds.
1873-74	5,04,670	2,26,677	448	7,31,995
1872-73	4,87,342	1,58,955	926	6,47,223
1871-72	4,98,050	76,769	24,887	5,99,706
1870-71	5,61,897	...	21,638	6,03,735

Actual Imports—Salt.

Actual Imports.

Year.	Kokan.	Guzarat	Surat.	Muscat	Dwarka.	Baragara.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	442,767	...	...	34	822	150	6	443,719
1872-73	411,140	750	...	34	4,103	...	...	416,027
1871-72	422,408	...	174	...	14,202	...	...	436,784
1870-71	438,529	...	...	...	...	...	15	438,544

It has already been stated that the duty on salt imported by railway into the Hoshangabad Division is credited to the Nagpur Division, and the increase of those imports has been commented on. The actual imports into the Wardha section have remained about the same for the last four years, though 1873-74 was the best of the four.

The charges of the Nagpur Division are divided equally between the Berar and Wardha sections. In the course of the year I straightened the line between Chanda and Chamursi, thereby shortening it by 28 miles, and dispensing with two officers and 82 men. This measure decreased the charges.

CHARGES.
Divided equally between
the Berar and Wardha
Sections.

22. The following tables give the figures for the Raipur Division. These figures call for no particular comment. In 1872-73, 12,550 maunds of salt, said to be Cuttack salt, were admitted free of line duty, which diminished the receipts. The actual imports of 1873-74 of duty-paying salt were larger than in 1872-73. Hence the increased revenue.

RAIPUR.
Gross receipts and
charges
call for no particular
comment.

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Year.				Gross receipts.	Total charges.	Net receipts.
				Rs.	Rs.	Rs.
1873-74	1,15,142	25,740	25,302
1872-73	...	...	...	1,06,516	95,121	11,535
1871-72	...	...	...	1,27,019	93,107	23,912
1870-71	...	...	...	1,13,601	93,515	20,086

Detail of receipts.

Detail of Receipts.

Year.				Salt.	Sugar.	Miscellaneous.	Total.
				Rs.	Rs.	Rs.	Rs.
1873-74	...	...	...	1,13,999	...	1,143	1,15,142
1872-73	...	...	...	1,05,313	147	1,556	1,06,516
1871-72	...	...	...	1,20,110	297	1,612	1,22,019
1870-71	...	...	...	1,07,505	377	3,959	1,13,601

Nominal and actual imports.

Actual Imports.

Year.				Nominal imports.	Nawapa la manufacture.	Ichhapuri.	Ganjam.	Kokan.	Cuttack Narkatch.	Total.
				Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74	...	...	...	95,940	78,928	6,934	10,459	1	807	95,159
1872-73	...	...	...	88,648	72,173	7,817	4,648	12	12,550	97,200
1871-72	...	...	...	102,096	88,553	10,680	3,023	...	...	102,316
1870-71	...	...	...	93,394	63,076	22,366	6,673	..	...	93,015

INTERNAL BRANCH.
Gross realizations.

23. The gross realizations of the Internal Branch for the past four years have been as follow :—

Year.	North-Western Provinces.				Oudh.				Total Internal Branch.			
	Duty on salt.	License fees.	Miscellaneous.	Total.	Duty on salt.	License fees.	Miscellaneous.	Total.	Duty on salt.	License fees.	Miscellaneous.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74.	1,07,223	57,081	125	1,64,429	17,422	4,545	23	21,990	1,24,645	61,626	145	1,86,416
1872-73.	87,594	56,186	180	1,43,960	14,695	3,990	293	18,978	1,02,389	40,176	479	1,43,044
1871-72.	52,780	45,220	156	98,156	8,829	3,328	60	12,217	62,669	48,605	216	1,11,490
1870-71.	50,864	50,001	86	1,00,951	8,961	3,420	740	13,121	59,825	53,421	826	1,14,072

The steady increase of the revenue of this branch, especially in duty on salt, for the last three years is most satisfactory. The net cost of this branch, which is mainly preventive, is now reduced to little over half a lakh of rupees.

The number of licences granted, and the fees realised, are shown in the following tables :—

Details of licences and fees.

Original licenses.

	<i>Crude saltpetre.</i>		<i>Sajji.</i>		<i>Rasi.</i>		<i>Khari.</i>		<i>Saltpetre refineries.</i>		<i>Total.</i>	
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.
1873-74.		Rs.		Rs.		Rs.		Rs.		Rs.		Rs.
North-Western Provinces ...	12,802	25,605	3,573	7,146	815	1,629	560	14,000	173	8,630	17,923	57,030
Oudh ...	1,061	2,122	178	356	...	...	108	216	37	1,850	1,354	4,544
Total ...	13,863	27,727	3,751	7,502	815	1,629	668	14,216	210	10,500	19,307	61,574
1872-73.												
North-Western Provinces ...	12,696	25,392	869	1,738	63	126	776	19,400	190	9,500	14,594	56,156
Oudh ...	761	1,522	142	284	...	...	41	82	42	2,100	986	3,998
Total ...	13,457	26,914	1,011	2,022	63	126	817	19,482	232	11,600	15,580	60,144

Duplicates.

	<i>Crude saltpetre.</i>		<i>Sajji.</i>		<i>Khari.</i>		<i>Saltpetre refineries.</i>		<i>Total.</i>	
	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.	No.	Fees.
1873-74.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
North-Western Provinces ...	44	22 0 0	9	4 8 0	...	...	2	25 0 0	55	51 8 0
Oudh ...	1	0 8 0	...	...	...	...	...	...	1	0 8 0
Total ...	45	22 8 0	9	4 8 0	...	...	2	25 0 0	56	52 0 0
1872-73.										
North-Western Provinces ...	35	17 8 0	...	...	2	12 8 0	...	...	37	30 0 0
Oudh ...	4	2 0 0	...	...	...	...	...	...	4	2 0 0
Total ...	39	19 8 0	...	...	2	12 8 0	...	...	41	32 0 0

The original licenses for saltpetre refineries are charged with a fee of Rs. 50 each, those for crude saltpetre, sajji and rasi (rough carbonates of soda), cost Rs. 2 each, while khari (sulphate of soda) licenses, which in the North-Western Provinces are

Different rate of fees charged for original licenses.

charged Rs. 25 each, in Oudh are procurable for Rs. 2. I can give no good reason for the different rate of fees for khari licenses; they were fixed by the respective Local Governments. In my opinion the fee should vary with the extent of the works; otherwise there is danger of collusion on the part of several individuals combining their works under a single license. This matter is under consideration.

There was an increase in the number of crude works, and a decrease in the number of refineries.

Until towards the end of the year, the saltpetre trade remained very active. There was an increase of 106 crude works in the North-Western Provinces, and of 300 in Oudh. It is true that the number of saltpetre refineries diminished by 17 in the North-Western Provinces and by five in Oudh, yet from the large increase in the outturn of salt it is evident that more saltpetre was refined in the year 1873-74 than in the previous year.

In the North-Western Provinces 24 refineries were worked under contract as to the duty on salt.

In the North-Western Provinces 24 refineries were worked under contract as to the duty to be paid on salt, which on the whole amounted to Rs. 4,545 in 1873-74. Theoretically there are great advantages in this system as involving the least possible interference with the refineries, but there are practical difficulties in extending it, since it is almost impossible to obtain data on which to determine the fair amount of duty which should be paid. These data vary from year to year, so that the past working of a refinery is not sufficient guide for us to judge of its future operations.

Diminution in number of khari works explained.

The number of khari works has considerably diminished in the North-Western Provinces, not for want of applications, but owing to the danger of granting licenses for this manufacture. The facility of defrauding the revenue by the produce of illicit salt from these works is so great, that they require close supervision, and our establishments are not strong enough to allow of a very large number of these works being properly supervised. When the works are suppressed, it is found that the importations of duty-paying salt increase; a pretty certain indication of what goes on when they are in operation.

Exports of saltpetre from Calcutta for the past four calendar years,

The exports of saltpetre from Calcutta for the past four calendar years were as follow :—

Year.				Cwt.
1873	...	...	...	485,433
1872	...	...	...	408,002
1871	...	...	...	383,183
1870	...	...	...	444,032

and fluctuations in Calcutta prices during 1873 noted.

The Calcutta prices, however, have steadily diminished from the commencement of 1873, when they were as high as Rs. 7-14-0 per maund. At the beginning of April, 1873, they were about Rs. 7-8-0, while at the end of March, 1874, they were as low as Rs. 5-8-0 per maund. The Secretary to the Chamber of Commerce attributes the decline to "discouraging accounts from England, where stocks are heavy, and the high freight ruling in Calcutta, owing to the heavy engagement of tonnage for conveyance of rice from Burmah and other places to this port." He anticipates, however, a fair average export during 1874.

CHARGES.

24. The following figures give the charges of the Internal Branch for the past four years :—

Years.	North-Western Provinces.			Oudh.			Total.		
	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.	Fixed.	Contingent.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1873-74...	1,57,962	12,435	1,70,397	61,869	5,273	67,162	2,19,851	17,708	2,37,559
1872-73...	1,54,705	13,581	1,68,286	60,424	6,525	66,949	2,15,129	20,106	2,35,235
1871-72 .	1,53,628	13,507	1,67,130	59,053	5,424	64,477	2,12,676	18,931	2,31,607
1870-71...	1,53,643	14,784	1,68,427	56,800	6,598	63,398	2,10,443	21,382	2,31,825

As above remarked, these charges have, to within about half a lakh of rupees, been covered by the revenue of the branch. Although such a result was never anticipated, it appears probable now that the day is not far off when the Internal Branch will pay its own expenses ; and, besides doing its intended work, namely, by keeping down illicit manufacture of salt within the Customs Line, help to swell the receipts of that line. So far as I can learn, such illicit manufacture is well kept down, and this view is corroborated by the large eduction of duty-paying salt from the saltpetre refineries.

The charges have been nearly covered by the receipts.

25. The following table gives the financial results of our lease of the Sambhar Lake year by year from its commencement:—

SAMBHAR LAKE.
Receipts and expenditure from commencement of lease.

Years.				Quantity of salt sold.	Receipts.	Expenditure.	Net receipts.
				Mds.	Rs.	Rs.	Rs.
1869-70	...	...	...	237,093	1,48,185	78,146	+70,039
1870-71	...	...	...	1,005,799	6,30,518	6,58,406	-27,918
1871-72	...	...	...	1,128,982	6,59,135	8,00,418	-1,41,283
1872-73	...	...	...	1,313,409	8,82,473	7,95,710	+86,763
1873-74	...	...	...	1,152,870	7,63,218	7,95,734	-32,516
Total				4,841,153	3,083,529	31,28,474	-44,945

The operations of 1873-74 increased the cash deficit from Rs. 12,429 to Rs. 44,945; but during the year the net increase in the stocks in hand was more than 4 lakhs of maunds, which, at a very low valuation, far more than covers the cash deficit. The balance of stock in hand on the 31st March, 1874, was 2,681,770 maunds. If from this be deducted 1,638,187 maunds received from the Native States on our assuming charge of the lake, there remains a net amount of 1,043,583 maunds to be set against a cash deficit of Rs. 44,945. Now the average price realised, including selection fees, was in 1873-74 above 10 annas per maund, so that we may safely value the stock in hand at Rs. 5,00,000. Deducting the cash deficit we arrive at a net profit of more than 4½ lakhs of rupees on the operations of the five years. Judged by this result alone, our assumption of the lake must be considered a successful measure; but, as I shall hereafter show, the benefits derived in the

Cash deficit more than met by stock in hand.

shape of cheapened salt to the subjects of the British Government within the Customs Line have also been great, and will be greater still.

Reasons assigned for diminished sales in 1873-74.

The diminished sales in the year 1873-74 are attributed by the Assistant Commissioner partly to the large sales at the end of the previous year of salt, much of which was not cleared until after the end of the year, partly to the plentiful rains, which caused an abundant supply of grass and water at Pachbhadra, and attracted the banjaras to that place. The impending extension of the State Railway towards Sambhar was another strong reason for keeping down the sales. The traders were and are naturally disinclined to burden themselves with large stocks to be despatched by road with the prospect of cheap railway carriage within a year or eighteen months.

Quantity of salt manufactured, with details of charges for the past three years.

The following figures show the amount of salt manufactured, with details of the charges for the past three years :—

Years.			Quantity manufactured.	Cost of manufacture.	Establishment and contingencies.	Treaty payments.	Total charges.
			Mds.	Rs.	Rs.	Rs.	Rs.
1873-74	...	...	1,625,592	35,015	60,721	7,00,000	7,95,721
1872-73	...	...	1,585,057	29,779	65,911	7,00,000	7,95,710
1871-72	...	...	1,425,218	29,701	70,314	7,00,000	8,00,015

The rate per maund manufactured on the total charges in 1873-74 was 7 annas 9-79 pie. Of this only 4-12 pie were due to the actual cost of manufacture, 7-16 pie to establishment and contingencies, and the remainder, or 6 annas 10-79 pie, to the rent.

The quantity of salt manufactured in 1873-74 was in excess of any previous year,

The quantity of salt manufactured in 1873-74 was in excess of any previous year, in spite of the fullness of the lake after the rains of 1873, which prevented the formation of salt until later than usual. I may here mention that in the manufacturing season of 1873-74, closing with the present rains, so much as 20½ lakhs of maunds were stored. The supply of labour was good, there being less demand for labourers on the railway; the number of salt-pans was augmented from 419 to 533, and the area of the *paī* fields much extended.

and the expenditure on manufacture was also larger than usual.

Owing to the fullness of the lake when the work commenced, and to the damage done by the rains of 1873, the expenditure on manufacture was larger than usual. Charges for establishment were, however, reduced from Rs. 64,363 in 1872-73, to Rs. 59,115 in 1873-74.

Statistics of salt taken to the different marts furnished.

The following table shows the quantity of salt taken for the past two years to the different marts. It includes, besides the salt sold, that which, under treaty, is delivered free to the Durbars, namely, 37,814 maunds in 1872-73, and 26,352 maunds in 1873-74 :—

Marts.				1872-73.	1873-74.
				Mds.	Mds.
Bhirani	...	...	...	240,004	178,896
Karauli and Jhansi	...	...	...	563,850	319,074
Agra	...	...	...	501,707	231,606
Tonk	...	...	...	196,784	176,678
Riwari	...	...	...	108,073	163,033
Alwar	...	...	...	48,363	50,139
Local	...	...	...	18,699	25,891
Remaining to be cleared	...	...	...	69,757	33,644
Total	...	...	...	1,851,223	1,179,222

The falling off to Agra and Bhiwani, and the increase to Riwari, are entirely due to the railways. As before explained, traders to Agra held their hand waiting for the extension of the railways towards Sambhar, while the Dehli branch attracted salt away from Bhiwani to Riwari.

26. I take the opportunity to record here some remarks lately submitted by me to His Honor the Lieutenant-Governor of the North-Western Provinces, who asked me for information on the results of our administration at Sambhar. After giving the financial results, I went on to say:—"It must be noted that amongst the expenditure is included that incurred in building a good Custom-house, and three other houses for the accommodation of four officers; also in the purchase of scales and weights, office and treasury furniture, and arms and accoutrements for the establishments. These charges are in the nature of capital expenditure, which was necessarily incurred on our first assuming charge of the lake, and are represented by the buildings and other property which constitute, with the stocks of salt, our assets. I must not omit to mention that we have made very extensive plantations for the purpose of supplying timber and stakes used in constructing the enclosures in the lake in which salt is manufactured. We have now 12,313 fine young trees, chiefly farás (*Tamarix Orientalis*), admirably adapted for this purpose. Many of these trees are over twenty feet in height already, and have commenced to supply stakes. The salt beds in the lake have been considerably increased in area, about 150 acres having been added during the last manufacturing season.

Mr. Batten takes the opportunity to record here some remarks lately submitted by him to His Honor the Lieutenant-Governor, N.-W. P., on the results of the administration of the Sambhar Lake.

"The above facts seem satisfactorily to prove that there has been no waste of expenditure, but on the contrary that the financial results have been at the lake itself highly successful.

"The object of the British Government in leasing the Sambhar Lake was not to make a direct commercial profit on the sales at the lake, but to increase the supply of cheapened salt to its subjects in the upper provinces of British India. The natural price of salt in the greater part of those provinces, by which I mean the cost of salt if Government did not tax it or interfere with its manufacture, would be a mere trifle. The cost of excavating salt from the Punjab mines is taken at an anna a maund. In many parts of the North-Western Provinces and Oudh salt can be manufactured by merely evaporating in the sun the brine obtained by saturating water with scrapings from the earth. We have not only put on a tax of Rs. 3 per maund, but have, for the better security of our revenue, suppressed the local manufacture of salt, thus forcing the people to obtain their salt from a great distance, and adding to the tax a considerable charge for carriage and the profits of the various wholesale and retail traders through whose hands it passes before it reaches the consumers. The result of this system has been that the average cost of salt throughout the upper provinces has been between Rs. 5 and Rs. 6 per maund. Thus from two to three rupees has been added to the cost of salt in excess of the tax of Rs. 3 per maund, while the system pursued has also restricted the supply of salt, which was naturally almost unlimited. Many persons have contended that the price of salt in British Territory was so high, that, with the limitation of the supply, it has diminished the consumption below what it would

The object of the British Government in leasing the Sambhar Lake was to increase the supply of cheapened salt to its subjects in the upper provinces of British India.

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naturally be. Whatever truth there may be in this, it is evident that it is good policy on the part of Government to do what it can in reducing the cost and increasing the means of carriage, so as to bring the price of salt to the people to a point as little as possible in excess of the natural cost added to the duty of Rs. 3 per maund, and at the same time to facilitate the supply. Even if the effect were not to increase consumption, the consumers would benefit by the decrease of price, while if consumption were increased, the Government would gain by the increased receipts from the tax.

"In the last few years much has been done in this direction by the extension of railway communication, and still more is being done. Perhaps the most important railway of all, so far as salt is concerned, is that now being constructed, which will connect Sambhar with Dehli and Agra, and thus with the general railway system of India. It is not too much, however, to say that had the British Government not taken over the Sambhar Lake, this railway would have little or no effect in the cheapening of salt. The Native States to whom the lake belongs would simply raise the price of salt at the lake by the amount by which the railway would cheapen the carriage. It was therefore, in view of this contingency, that the British Government, when projecting the railway to the Sambhar lake, determined to take the lease of the lake, so as to control the price of the salt there produced.

"It was not anticipated that until this railway was completed the price of Sambhar salt would be affected, but nevertheless the assumption of the lake by the British Government has had already, without the aid of the railway, the effect of cheapening salt in British territory. It is true that the nominal price of the salt at the lake has not yet been lessened, on the contrary it has been increased. The careful supervision of English officers over the sales and deliveries, and the consequent absence of opportunities on the part of native subordinates to peculate and to extort fees from the traders; the speedy clearances of despatches, and the general satisfactory and business-like nature of our arrangements at the lake, must practically have cheapened the salt at the place of first sale to the traders, who have repeatedly expressed their satisfaction at our method of dealing with them. When I was at the lake, the traders said to me that they would be very glad if the British Government would make similar arrangements at other salt sources in Rajputana, notably at Pachbhadra.

"One of the articles of the treaty under which the lake was leased provided for the abolition of all transit duties on salt *en route* from the lake through the Jaipur territory to British territory. Formerly five annas four pie per maund was paid to the Jaipur State, and two annas more to Thakurs on the road to Agra. The abolition of these charges has of course so far lessened the price of the salt in British territory. The salt is protected by traffic guards while passing through Jaipur territory. Only 11 cases have been reported of Thakurs interfering with our salt despatches; and of these eight cases were proved, and refunds made to the traders by the Jaipur Darbár.

SAMBHAR LAKE.

CUSTOMS DEPARTMENT FOR THE OFFICIAL YEAR 1873-74.

"The general results on the price of Sambhar salt are shown by the following figures, which have been carefully obtained by Mr. Deputy Commissioner Adam :—

The general results on the price of Sambhar salt.

Name of mart.				Prices previous to assumption of the lake, per maund.	Present prices per maund.
				Rs. s. p.	Rs. s. p.
Bhiwani,	...	} Outside the Customs line,	...	1 14 0	1 5 6
Riwari,	...		...	1 13 5	1 5 6
Dehli,	...		...	5 8 0	5 1 3
Agra,	...		...	5 8 0	4 11 0
Jhansi,	...		...	6 4 0	5 0 0
Sagar,	...		...	5 12 0	4 12 0

"The great decrease at Jhansi and Sagar is due to some extent to the pressure brought on the banjarahs by railway competition. In the case of Jhansi the East Indian Railway bringing salt from Agra to Cawnpore, and in the case of Sagar the imports by the Great Indian Peninsula Railway from Bombay to Narsinghpur and Jabalpur, competed with the direct importations of the banjarahs, and forced them to lower their prices ; but judging from the decrease of prices at Agra, something must be due to our arrangements at Sambhar, even in the case of Jhansi and Sagar. This lessening of the price of Sambhar salt in the markets mentioned has forced down the price of other competing salts. Thus Didwana, an inferior salt to Sambhar, has at Bhiwani diminished per maund from Re. 1-8-0 to Re. 1-2-0, at Riwari from Re. 1-12-0 to Re. 1-5-6, and at Dehli from Rs. 4-13-3 to Rs. 4-9-0. Salambha salt has at Dehli decreased from Rs. 4 to Rs. 3-10-0, and at Agra from Rs. 4-3-0 to Rs. 3-12-0. Bhartpur salt has gone down at Agra from Rs. 4 to Rs. 3-13-0. Pachbhadra salt has gone down to Rs. 5-4-0 at Jhansi, where it used to be Rs. 6-4-0, and at Sagar, where it used to be Rs. 6 per maund. Thus, even without the railway to Sambhar, the assumption of the lake by the British Government has not only been financially successful on the spot, but has had a most favourable effect on the price of salt in British territory. I may add that these results have been accomplished, not only to the satisfaction of the traders, but without the slightest friction with the Native States. The thefts of salt at the lake have been very few. Only 14 cases have been reported, involving six maunds of salt. Of 16 persons arrested, nine were released at once, and seven were tried by the Magistrate, who sentenced five to a light penalty, and released two. Our labourers have been well remunerated by liberal wages.

"The future prospects of the Sambhar salt trade, when the railway connects the lake with Dehli and Agra, depend upon two data,—first, the price of salt at the lake ; secondly, the charge for railway freight. Mr. Adam calculates that, even if there be no diminution in the cost price, and if the railway charge 3 pie per station per maund, the prices will be as follows for Sambhar salt of a superior quality :—

and the future prospects of the Sambhar salt trade remarked on.

				Probable price per maund.		
				Rs.	s.	p.
At Riwari	...	...	...	1	3	6
„ Dehli	...	...	...	4	6	6
„ Agra	...	...	...	4	6	0
„ Jhansi	...	...	...	4	11	9

Bhiwani will probably cease to be a depot for the trade. At these prices Sambhar salt will, considering its quality and popularity, favourably compete with all other salts in the Punjab south of the Satlaj and in the North-Western Provinces and in Oudh. It may even push back the Runn salt, which has been steadily advancing in the Central Provinces.

"These results are anticipated even while maintaining the high price of salt at the lake. I believe that we shall be able considerably to reduce that price. This almost entirely depends on the quantity of salt which we shall be able to manufacture annually. The actual cost of manufacture hardly amounts to 4 pie per maund, and, adding the cost of establishment, to one anna per maund. It is the heavy rent which we pay that brings the cost up to eight annas per maund on a manufacture of 16 lakhs of maunds. It is evident that as the greater portion of the cost consists in a fixed charge for rent, the more salt we can make the less it will cost per maund. If, for instance, we made $21\frac{1}{2}$ lakhs of maunds, the cost would be six annas per maund; if we made $32\frac{1}{2}$ lakhs, the cost would be four annas per maund; and so on (see paragraph 26 of my Administration Report for 1872-73). In the figures given above Mr. Adam took the price of superior Sambhar salt at 12 annas per maund, so that if we could sell it at four annas, eight annas per maund must be deducted from the probably future selling prices.

"Hitherto our chief difficulty has been in procuring labour for the manufacture of salt, and this has been increased by the demand for labour for the railway works. When the railway is completed, it will not only release labourers for the lake, but will also facilitate the immigration of labourers. A tramway is being designed, which it is expected will greatly economise the labour now expended in bringing the salt from the bed of the lake to the store heaps on the shore. I do not therefore think that it is at all chimerical to anticipate that we may make between 30 and 40 lakhs of maunds of salt annually. At four annas per maund the Sambhar salt would command the markets over a greatly increased area, and I do not fear any difficulty in disposing of this quantity.

"The railway rate of freight of 3 pies per maund per station is a little high. It amounts to four annas nine pie for the 191 miles from Sambhar to Agra, or $\cdot 21$ pies per maund per mile. The freight on salt on the expensive broad-gauged railways is only $\cdot 25$ pies per maund per mile. This difference hardly seems sufficient. I think that the freight from Sambhar to Agra should not exceed four annas per maund, and from Sambhar to Dehli five annas.

"On the whole I may say with confidence that the result of our measures will be to reduce the average price of salt in the North-Western Provinces and Oudh, in the southern part of the Punjab, and in the north of the Central Provinces, by at least one rupee per maund; and that it is not improbable that the reduction may extend to one rupee eight annas per maund, without any loss to the British Government, but, on the contrary, with the certainty of an increased revenue if the consumption of salt is stimulated."

27. The sales at the Mandi mines for the past three years have been as follow :—

MANDI SALT MINES.
Sales and exports.

Years.					For export to British territory.	For sale in Native States.	Total.
					Mds.	Mds.	Mds.
1873-74	...	...	...	...	97,926	36,055	133,981
1872-73	...	...	...	...	105,633	33,500	138,233
1871-72	...	...	...	...	86,725	41,428	128,153

Mr. Tregear reports that the year 1873-74 was most unfavourable to the salt trade, owing (1) to the closing of the Guma mine by the falling in of the overhanging cliff in July, 1873, since which it has never been thoroughly opened, and the supplies have been small, and purchasers have been detained for several days for want of supplies of salt; and (2) to the severe winter which kept the roads to Kulu and other places closed later than usual, and was followed by unfavourable weather.

The year 1873-74 was most unfavourable to the salt trade.

In statement No. IX. will be found details of the supply from each of the two quarries, and the localities for which it was registered. Of the quantity taken to British territory, about $\frac{7}{10}$ went to Kangra, $\frac{1}{6}$ to Kulu, and $\frac{1}{6}$ to Simla. The small remnant went to Hushiarpur, chiefly to the Una Tahsil. As it is the Guma mine from which the Kangra supplies are chiefly drawn, the decrease of exports to British territory is sufficiently accounted for by the failure of that mine, which was aggravated by the unskilful system of quarrying pursued under the head miner, and the very inadequate supply of labourers to the quarries. There is no doubt that if we were to withdraw from the mines, and it became the Raja's interest to increase the exports to British territory, we should find great improvements at the Guma mine and a large increase of the sales. This fact must be borne in mind in determining the annual amount which the Raja should pay us on withdrawal. Mr. Tregear is of opinion that had the Guma mine been properly worked, the share of the British Government in 1873-74 would not have been less than Rs. 70,000.

Details of the supply from each of the two quarries, and the localities for which it was registered, will be found in statement IX.

Three cases have been detected of false declarations as to the destination of their salt by purchasers. Generally speaking it is believed that the destination is correctly stated.

The following table shows the price realized for the salt at Re. 1-4-0 per maund, and the amount of duty, at 10 annas per maund, due to the British Government on the portion exported to British territory. The balance constitutes the Raja's revenue. It will be seen that while the Raja's revenue has decreased by only Rs. 1,248, the duty payable to the British Government was less by Rs. 4,817 :—

Realizations by the Raja for the past three years, and their division between his treasury and the British Government.

Years.					Total amount paid to Raja for salt, at Re 1-4-0 per maund.	Due to British Government.	Due to Raja.
					Rs. a. p.	Rs. a. p.	Rs. a. p.
1873-74	...	...	...	...	1,67,476 4 0	61,903 12 0	1,05,572 8 0
1872-73	...	...	...	...	1,73,541 0 0	66,020 14 0	1,07,520 2 0
1871-72	...	...	...	...	1,62,628 12 0	55,453 4 0	1,07,175 0 0

The diminished exports to British territory and the consequent decrease of duty payable to the British Government is not a matter of regret. Making a very liberal allowance for the impurities in Mandi salt, the utmost duty which it pays on the pure salt cannot exceed one rupee per maund, while it displaces to a great extent salt paying us duty at Rs. 3 per maund.

CHARGES.

The expenditure for the past three years has been as follows :—

Years.					Establishment.	Contingencies.	Total.
					Rs.	Rs.	Rs.
1873-74	...	...	...	...	7,532	516	8,047
1872-73	...	...	...	...	7,999	218	8,216
1871-72	...	...	...	...	7,969	56	8,025

The reduction in establishment charges was due to the appointment of an officer of lower grade as Inspector during the last four months of the year. The increase in contingencies is partly nominal, house-rent having been charged for a whole year against six months of the previous year.

The total sum due from the Raja, including Rs. 8,266-14-0 for 1870-71, was Rs. 1,90,944-12-0. Of this, Rs. 1,59,121-10-0 had been paid into the Simla Treasury up to the 31st March, 1874.

The payments have not been made so punctually as they should have been.

Estimate of the Raja's annual expenditure on the mines.

So far as can be ascertained, the Raja's expenses at the Guma quarries were about Rs. 8,200, and at Drang about Rs. 4,500, making a total of Rs. 12,700 to be deducted from his revenue of Rs. 1,06,272.

In order still further to check the exportation of salt to British territory, Mr. Lyon last year, and Mr. Tregear this, have advocated that the price be raised from Re. 1-4-0 to Re. 1-10-8 per maund. I think that Re. 1-8-0 would be a fair price, but this is not a matter for consideration in this place.

THE TWO GREAT SOURCES OF REVENUE.

SALT.
Quantity paying duty, and proportion contributed by each kind.

28. The following table gives the quantities of each kind of salt actually brought into the markets in the past four years paying duty to the Inland Customs Department; Kohat and Mandi Salt are excluded :—

Years.	Punjab mine salt or Lahori.	Bahambha or Bharpur.	Sambhar.	Saitanpur.	or Bombay Kokan.	Saluabha.	Diawana.	Mandras or Bunwar.	Pachbiadra or Kansia.	Saltpetre salt.	Baragara.	Other salts.	Total.
	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.	Mds.
1873-74 ...	1,356,275	976,329	652,779	713,951	752,022	104,559	331,014	95,352	105,762	40,265	189,455	11,476	5,329,237
1872-73 ...	1,354,008	1,204,379	650,493	555,078	710,238	132,077	331,459	84,650	118,300	33,003	140,439	19,578	5,333,703
1871-72 ...	1,272,775	1,047,247	658,660	558,889	741,675	165,345	310,079	102,316	126,930	19,992	73,187	46,691	5,125,740
1870-71 ...	1,275,510	1,059,913	611,538	688,100	756,937	215,131	376,191	93,030	96,466	19,365	26,564	27,712	5,246,480

Rock salt from the Punjab mines, Sultanpuri, Baragara from the Runn of Cutch, and saltpetre salt show an increasing tendency; Sambhar, Kokan, Didwana and Madras salt seem stationary; Bhartpur, Salambha and Kansia give a decrease. There is little doubt, however, that the salts which will eventually monopolise the tract within the Customs Line are Lahori or rock salt in the north, Sambhar in the middle, and Baragara and Kokan to the south; though I think Kokan will gradually be displaced by Baragara.

29. I have collected a large body of statistics regarding the railway traffic in salt during 1873-74. These would be too voluminous to print in detail. The following is an abstract of the facts recorded by these statistics. In speaking of each railway, I put under each the traffic booked *from* stations on that railway.

Statistics of railway traffic in salt during 1873-74, furnished.

The Scinde, Punjab and Dehli Railway carried *down* 252,759 maunds; of this no less than 184,460 maunds were booked from Multan, being presumably rock salt taken by river from the mines to Multan; 3,645 maunds were taken to Lahore and stations between Multan and Lahore; 210,156 maunds were taken to stations below Lahore as far as Dehli; 38,341 maunds to stations on the East Indian Railway, chiefly Cawnpore, Benares and Patna, the lowest being Bhagalpur; 617 maunds to stations on the Oudh and Rohilkhund Railway.

The Scinde, Punjab and Dehli, Railway.

The *up*-traffic of the Scinde, Punjab and Dehli Railway consisted of 25,331 maunds, of which 20,223 were booked from Dehli, only 4,694 went higher than Saharunpur. This traffic was probably principally Sultanpuri salt.

The Dehli branch of the Rajputana State Railway carried 61,469 maunds of Sambhar salt to Dehli, and 469,932 maunds of Sultanpuri salt from Farakhnagar. Of this latter quantity, 413,736 maunds were booked to stations on the East Indian Railway, the greater portion to Cawnpore, Aligarh, Khurja, and Allahabad; 54,809 maunds to stations on the Oudh and Rohilkhund Railway, the greater part to Chandausi; and 1,387 maunds to Saharunpur, Meerut, and Khatauli on the Scinde and Punjab Railway. Since 715,920 maunds of salt crossed the Customs Line at Garhi Harsru, 184,519 maunds must have crossed by road.

The Rajputana State Railway.

I have already stated that 163,674 maunds of Bhartpur salt and 105,039 maunds of Sambhar salt were brought by the State Railway from Bhartpur to Agra during the latter half of the year.

On the upper section of the East Indian Railway 478,927 maunds were booked *down* from and to stations from Dehli to Allahabad. Of this, 377,686 maunds were booked from Agra; 184,361 maunds were booked to Cawnpore; and 125,989 maunds to Allahabad. From this section of the line 40,991 maunds were booked to stations on the Jabalpur branch, of which 35,328 maunds were despatched from Agra, chiefly to Sutna. From the same section, *i.e.*, from Allahabad and above, there were booked 168,911 maunds to stations on the main line below Allahabad. Of this, 107,597 were booked from Agra; only 4,660 maunds went below Buxar.

The East Indian Railway.

From the same section 6,872 maunds were booked to the Oudh and Rohilkhand Railway (chiefly from Dehli), and 622 maunds to the Great Indian Peninsula Railway.

Thus the entire down traffic from the upper section of the East Indian Railway amounted to 696,323 maunds, of which 520,860 were booked from Agra, and 151,911 maunds from Hadrass. At the same time 6,161 maunds were booked up, chiefly from Cawnpore; these figures are exclusive of salt booked through from other railways. On the Jabalpur Branch 13,721 maunds were booked northwards towards Allahabad—579 maunds to Fatehpur, and 996 maunds to stations below Allahabad; at the same time 1,578 maunds were moved on the branch southward towards Jabalpur. On the main line of the East Indian Railway below Allahabad, only 1,489 maunds were booked to travel down, while 1,655,175 were booked up. Of this, 1,576,528 maunds were booked from Howrah, and 74,687 maunds from Chandernagore; 1,529,525 maunds were booked to Patna and stations below Patna. No salt came from this section to any station above Allahabad, although 3,920 maunds were booked to the Jabalpur branch, 297 maunds to Akola, and 81 maunds as far as Nagpur.

The Oudh and Rohilhand
Railway.

On the Oudh and Rohilhand Railway 223,962 maunds were booked to be carried in a southerly direction. Of this, 218,152 were brought from Cawnpore and taken to stations south and west of Lucknow, *i. e.*, on the main down line; 59,611 maunds were booked to travel northwards. Of this, 32,794 maunds were brought from Cawnpore and taken to stations north of Lucknow, *i. e.*, on the main up line.

The Great Indian Peninsula
Railway.

On the Great Indian Peninsula Railway, 599,163 maunds were booked from stations at and near Bombay to stations east of the Inland Customs line. Of this, 89,223 maunds were carried over the main line towards Jabalpur, including 20,951 taken beyond Jabalpur. Only 40 maunds went further than Satna, namely, 12 maunds that were taken to Cawnpore, and 28 maunds to Benares; 509,940 maunds were carried over the Nagpur Branch, of which 147,020 went the whole way to Nagpur.

The whole of the above was Kokan salt, which also was sent from Bhynder and Bassein on the Bombay, Baroda and Central India Railway in the following quantities: 18,903 maunds towards Jabalpur, and 133,956 maunds towards Nagpur. Thus the total import of Kokan salt on the Jabalpur Branch was 108,126 maunds, and on the Nagpur Branch 700,568 maunds.

The Bombay, Baroda and
Central India Railway.

From the neighbourhood of the Ruin of Cutch 189,455 maunds were despatched by the Bombay, Baroda and Central India Railway to stations beyond the Inland Customs line. Of this, 47,674 maunds went towards Nagpur, and 108,485 maunds along the Jabalpur line to Harda and stations beyond Harda, and 33,296 maunds went to stations on the Jabalpur Branch of the East Indian Railway beyond Jabalpur.

The general course of trade
detailed in statement IV.

The general course of the salt and sugar trade through each beat of the line will be found detailed in Statement IV.

PRICES OF SALT
In the Panjab, North-
Western Provinces, Oudh
and Central Provinces,

30. In treating of the results of our assumption of the Sambhar Lake, I have to some extent entered into the question of prices. In the Panjab, North-Western Provinces, Oudh and the Central Provinces, the average price may be taken to vary from $1\frac{1}{2}d.$ to $1\frac{3}{4}d.$ per lb. The cheapest districts are of course those nearest the salt sources. Consequently the greater part of the

Panjab gets its salt from the mines at low prices; the districts of the North-Western Provinces near the Customs Line come next, and then Oudh; the Benares Division of the North-Western Provinces, and the Central Provinces come last.

In Bengal prices seems to have become rather higher in 1873-74, but scarcely anywhere have they reached 2*d.* per lb. The following table gives the Calcutta prices in bond :—

and in Bengal.

Description of Salt.			Price fluctuations (price of 100 maunds in Bond).			
			1873-74.	1872-73.	1871-72.	1870-71.
			Rs.	Rs.	Rs.	Rs.
Liverpool ...	1st half-year ...	...	70-104	43-90	48-65	57-81
	2nd ditto ...	...	64-122	52-96	38-55	50-75
Bombay and Karachi...	1st ditto ...	...	*B. 34-47	B. 43-59	37-50	30-50
	2nd ditto ...	...	K. 38-38	K. 38-38	24-38	36-50
Madras ...	1st ditto ...	...	B. 36-64	B. 41-60	49-60	34-48
	2nd ditto ...	...	K. ...	K. 33-33	38-40	35-37
Jeddah ...	1st ditto ...	...	61-65	53-69	45-53	44-52
	2nd ditto ...	...	51-63	52-63	51-57	41-50
Muscat ...	1st ditto ...	...	54-60	67-95	58-86	68-95
	2nd ditto ...	...	57-75	67-79	63-77	68-85
Ceylon ...	1st ditto ...	...	B. 41-62	B. 59-75	57-60	70-80
	2nd ditto ...	...	K. ...	K. 45-45	38-51	41-62
French ...	1st ditto ...	...	B. 41-92	B. 59-75	45-65	35-71
	2nd ditto ...	...	K. 45-63	K. 43-43	38-52	38-52
Government, Punjab ...	1st ditto ...	...	...	63-65	48-60	41-54
	2nd ditto ...	...	...	63-64	54-65	40-48
Cadiz...	1st ditto ...	...	44-71	56-82	51-60	60-68
	2nd ditto ...	...	47-63	54-68	51-57	51-63
...	1st ditto ...	...	10 ...	60-60	60-70	70-70
	2nd ditto ...	...	10 ...	60-60	60-60	70-70
...	1st ditto ...	...	...	50-63	...	54-55
	2nd ditto ...	...	...	57-61	48-57	54-55

31. The sugar trade of the year, both in refined and unrefined sugar, was good, as will be seen from the following figures. The details have been explained under each division:—

SUGAR.
The trade of the year was good.

Year.			Refined.	Unrefined.	Total.
			Mds.	Mds.	Mds.
1873-74	...	...	1,031,273	1,452,329	2,483,602
1872-73	...	...	877,454	1,429,258	2,306,712
1871-72	...	...	1,094,074	1,327,683	2,421,757
1870-71	...	...	948,493	1,231,127	2,179,620

PENAL ACTION OF
THE DEPARTMENT.

32. The number of persons arrested for breach of the Customs laws, and the manner they were dealt with, are shown in the following tables:—

PERSONS.
Number arrested and how dealt with.

Year.	Number arrested.	Released by the Department.	Sent up for trial.	Acquitted.	Convicted.	Percentage of convictions.
1873-74 ...	(a) 6,654	3,651	(b) ,982	124	2,742	95.67
1872-73 ...	6,594	3,715	2,876	185	2,690	93.53
1871-72 ...	5,702	3,147	2,555	193	2,362	92.42
1870-71 ..	4,640	2,395	2,343	146	2,197	93.77

* B. Bombay, K. Karachi.

(a). The cases of 19 were still under departmental investigation at the close of the year. One man died, and one escaped on his way to court.

(b). The cases of 116 were pending trial at the close of the year.

The number arrested, 6,651, was larger in 1873-74 than in the three previous years. Of these no less than 3,651 were released by the Department for reasons which will be given below. 2,962 were sent for trial by the criminal courts, of whom only 121 were acquitted, giving the very large percentage of 95.67 of convictions. Details by divisions will be found in statement No. V.

Large percentage of convictions on criminal trials.

and the difficulty of always ensuring conviction noted.

Every effort is made to avoid sending to the courts for trial persons against whom there is insufficient evidence. It is impossible however always to force the view which will be taken by the Magistrate and to ensure conviction. Acquittals take place in spite of evidence which in other cases is held sufficient for conviction, and the Magistrates do not always record their reasons, so that it can be seen whether or not the Customs establishment was to blame. This is particularly reported of Mr. Ogilvie, the Assistant Commissioner at Attock, near which place there is much and desperate smuggling, and where therefore the assistance of the courts is especially required.

Details of persons released by the Department furnished.

The following statement classifies the persons arrested but released by the Department:—

Year.	On payment of single duty	On payment of double duty, or, in default, of confiscation	Informers, or persons who had been previously convicted	Persons arrested for other offences	Total
1873-74 ...	1,113	1,953	133	44	3,043
1872-73 ...	1,353	1,731	173	27	3,284
1871-72 ...	884	1,330	143	23	2,380
1870-71 ...	133	1,337	170	23	2,563

Internal Branch seizures of less than one seer of salt separately accounted for.

It will be seen that of the 3,651 persons released by the Department in 1873-74, 3,066 were called on to pay single or double duty, or, in default, had their salt confiscated. In all these cases the arrest was proper. In the returns in former reports were included the cases of seizures of salt made by the Internal Branch of less than one seer. As the persons on whom such salt is found are not arrested, the salt, being illicit, being simply seized and destroyed. I have excluded these cases from the statement of arrests. The number of these was as follows.

Year.	North-Western Provinces.	On lth.	Total.
	No.	No.	No.
1873-74 ...	343	763	1,106
1872-73 ...	399	693	1,092
1871-72 ...	337	189	546
1870-71 ...	437	124	561

Of the infirm persons and children arrested but afterwards released, 202 occurred in the Jhansi Division. The attention of the Collector has been called to this point, in order that unnecessary arrests may be avoided for the future.

The average punishments inflicted by the criminal courts are shown below :—

Punishments inflicted by the criminal courts.

Year.	Number imprisoned in default of payment of fine.	Average period of imprisonment.	Number paid fine.	Average amount of fine.
		Mths. d.		
1873-74	924	2 9 08	1,818	10-74
1872-73	823	1 15-41	1,867	9-50
1871-72	749	1 19-11	1,609	9-53
1870-71	810	1 15-11	1,387	9-35

About one-third (924) of the persons convicted were unable to pay the fine awarded, and consequently were sent to prison; the average period of imprisonment being 2 months and 9 days. The remaining two-thirds (1,818) paid the fine awarded, which averaged Rs. 10-12-0. These penalties are rather heavier than those awarded in previous year, and show the increasing disposition of the courts to support the department.

33 Confiscation and double duty are punishments awarded by the Commissioners of Revenue, to whom recommendations are submitted by the Customs Officers. The following table gives the statistics :—

Goods.
Quantity subjected to the penalties of confiscation and double duty.

Year.	CONFISCATED.						Total value of confiscations.	DOUBLE DUTY.						Total of extra duty so levied.
	Salt.			Sugar.				Salt.			Sugar.			
	Cases.	Quantity.	Value, including duty	Cases.	Quantity.	Value.		Cases.	Quantity.	Amount of extra duty so levied.	Cases.	Quantity.	Amount of extra duty so levied.	
No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	No.	Mds.	Rs.	No.	Mds.	Rs.	Rs.	
1873-74 ...	2,162	3,540	16,781	23	121	462	17,243	780	1,322	7,726	707	1,815	1,624	9,560
1872-73 ...	1,862	3,473	16,770	26	62	333	17,103	772	1,471	8,573	686	1,948	2,740	11,313
1871-72 ...	2,322	3,733	19,407	48	67	738	20,145	1,013	1,759	11,697	892	2,465	3,243	14,940
1870-71 ...	1,632	2,744	16,268	64	483	4,735	21,003	729	2,559	15,095	804	2,671	3,192	16,234

Of 3,660 cases reported to the Commissioners of Revenue, 3,630 were decided in accordance with the recommendations of the Customs Officers; in seven the recommendations were modified, in seven they were reversed: 16 cases were pending the Commissioners' decision at the close of the year. The reversals all took place in the Raipur Division. Against some of them I was obliged to remonstrate to the Chief Commissioner, as they appeared to me to be founded on a misapprehension of the law.

34. Smuggling is confined on the Indus line to the extreme northern beats, particularly north of the Hano river, where the smugglers are bold and turbulent Pathans. One gang of 18 men

SMUGGLING
On the Indus line the smugglers are confined to the extreme northern beats.

The smugglers usually, in finding themselves detected, throw down their loads and endeavour to escape in the darkness of the night. It is satisfactory to find that nearly half of them were arrested.

The following Officers have worked well, and deserve special mention:—

ESTABLISHMENT.
Officers deserving special mention.

Mr. R. M. Adam, Deputy Commissioner, who has received the reward of his successful administration of the Sambhar Lake in his recent promotion. Although Mr. Adam has only been Deputy Commissioner for a few months, I have already experienced much advantage from his assistance. Messrs. Hay and Roy, Assistant Commissioners; H. Wright, W. T. Blewitt, E. W. Parsons, R. J. Whitten, A. R. Shaw, Collectors; W. Synnott, Personal Assistant, to whom I am particularly indebted for his care and industry; Dr. H. Warth, Deputy Collector, whom I have already mentioned in connection with his valuable work at the Mayo mines; Mr. W. T. Lyon, who has recently been appointed Assistant Commissioner at the Sambhar Lake; Messrs T. L. Barlow, H. Blewitt, J. G. Clarkson, L. Verrieres, G. A. Bradford, H. U. Naylor, R. W. McMullen, W. B. E. Ives, B. C. Dutton, G. H. Hickie, E. W. Cleveland, Ahmad-ullah Khan, W. Foster, S. Houlton, W. N. Chill, E. J. C. Master, E. J. Schneider, Kali Narain Roy, J. Graham, J. Durham, U. N. Kalonas, C. B. Stout, Patrols; W. A. Kingston, T. B. Dawes, D. Reid, W. C. Howard, J. W. Jones, A. F. Ashton, Deputy Inspectors; H. E. Paxton, A. E. Monro, Dewan Singh, Asud-ullah Khan, R. G. Rose, J. M. Mitchell, H. A. Tregear, P. M. Brennan, A. G. Armstrong, Fida Husain, G. H. McMullen, J. Bolster, F. R. Cockell, G. Scully, T. L. Barrow, G. Bachley, W. R. W. Burgess, and C. Johnson, Assistant Patrols.

Out of an entire force of nearly 14,000 officers and men, only 46 were punished by the criminal courts in 1873-74. The following is a detail of the offences committed:—

MEN.
Crime in force.

Conniving with smugglers and receiving bribes.	House trespass.	Bringing salt from above line.	Wrongfully taking cattle to the pound.	Wrongful confinement.	Assault or use of criminal force.	Theft.	Defamation.	Culpable homicide.	Perjury.	Impounding cattle.	Extortion.	Fraud.	Causing hurt.	Breach of trust.	Total
4	1	1	1	2	17	2	1	1	1	4	1	1	8	1	46

The majority of these cases were of a petty nature. Those of a departmental character, such as conniving with smugglers were rigorously punished. One man was sentenced to 10 years' imprisonment for wounding another peon with his sword in a fit of jealousy. The only case of importance, except this, was the conviction of Reoti Singh, a peon in the Raipur Division, who, in the execution of his duty, attempted single handed, in the middle

In one case a peon, attempting single handed to oppose 33 smugglers, unfortunately killed one, and for this he was sentenced to 2 years' rigorous imprisonment.

But on Mr. Batten representing the circumstances to the Government of India, the punishment was remitted.

Casualties.

of the night to oppose 33 smugglers, unfortunately killed one with a blow of his club, putting the rest to flight. For this he was sentenced to 2 years' rigorous imprisonment. On my representing the circumstances to the Government of India, the punishment was remitted.

The casualties in the subordinate establishment are shown in the following table. The deaths shown are those known to have occurred. There may have been others amongst the men who failed to rejoin :—

	Number of each rank and grade.							Total subordinate establishment.	Percentage of total of each kind of casualty on total establishment.
	Sub-Assistant Patrols, &c.	Kotgushis.	Jemadars.	Welghmen.	Mohurrirs.	Collector's office orderlies.	Lino peons.		
Total sanction ...	152	226	986	72	407	165	10,880	12,888	
During the year, died ...	2	1	10	1	3	...	111	126	0.99
Were dismissed ...	2	6	20	1	16	1	477	523	4.06
Deserted ...	...	...	...	...	...	...	47	47	0.36
Resigned ...	1	2	1	...	12	4	146	166	1.29
Failed to rejoin ...	...	...	15	...	8	2	518	543	4.21
Removed as unfit ...	3	1	3	...	4	...	52	63	0.49
Brought under reduction,	3	4	41	1	5	...	212	266	2.06
Total casualties ...	11	14	90	3	48	7	1,563	1,736	13.47
Percentage of casualties,	7.24	6.19	9.12	4.16	11.79	4.24	14.37	13.47	

Service generally popular, and no lack of candidates for employment in it.

The service is generally popular, and there is no lack of candidates for employment in it. Many join it as a temporary means of making a little money; they then resign, desert, or fail to rejoin after taking leave. The latter is the favourite form of leaving the service.

CONCLUSION.

Figured statements have been reduced as much as possible.

36. In obedience to the orders of the Government of India, I have reduced the figured statements appended to this report as much as possible. I trust that they will be found to contain all necessary information.

G. H. M. BATTEN,
Commissioner, Inland Customs.

No. I.

Return of Strength, Realizations, extent of Line, &c., of the Department of Inland Customs at the close of 1872-73 and 1873-74.

STATEMENT I.

STATEMENT I.

Statement of inland Customs at the close of 1872-73 and 1873-74.

DIVISION.		1872-73.		1873-74.		REMARKS.													
COMMERCIAL OFFICE		Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Realizations.	Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Realizations.	Number of officers.	Number of men.	Miles of line.	Quantity of salt taxed.	Quantity of sugar taxed.	Realizations.
PUNJAB.	Mines	3	32	...	...	...	...	3	31	...	...	...	...	...	...	...	...	...	...
PUNJAB.	Kohat	6	198	...	413,914	...	88,740	6	198	...	418,904	...	...	...	...	...	...	...	...
PUNJAB.	Mandi	3	26	...	1,366,494	...	41,86,687	21	837	...	1,370,500	...	...	...	...	...	...	...	...
PUNJAB.	Total	30	1,054	...	105,633	...	66,031	3	26	...	97,926	...	...	...	...	...	...	...	...
PUNJAB.	Indus (Shahpur Division)	9	463	293	...	...	43,40,454	30	1,000	...	1,887,339	...	...	...	...	...	...	...	...
PUNJAB.	Sutlej (Multan Division)	17	627	562	...	...	82	6	224	171	...	...	...	...	...	...	...	...	...
PUNJAB.	Dehli	23	1,184	191	...	...	1,43,793	20	796	344	...	...	...	...	...	...	...	...	...
PUNJAB.	Total	18	1,318	963	700,820	868,102	26,49,091	18	1,280	1003	631,256	985,243	...	...	...	...	...	...	...
N.W.P.	TOTAL LINE AND MINES	67	3,816	8423	1,286,676	1,511,243	47,93,395	65	3,800	8123	1,425,597	1,755,674	...	...	...	...	...	...	...
N.W.P.	Agra	97	4,570	8121	3,72,786	1,511,243	91,33,819	95	4,850	8121	3,312,936	1,755,674	...	...	...	...	...	...	...
N.W.P.	Jhansi	29	1,757	1,583	1,504,761	602,580	48,9,642	29	1,678	1,583	1,270,094	568,790	...	...	...	...	...	...	...
N.W.P.	Total	23	1,615	177	92,532	89,965	3,25,939	23	1,616	177	89,627	63,491	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Sagar	62	3,372	3353	1,697,283	692,546	52,18,581	62	3,253	3353	1,359,021	612,281	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Hoshangabad	19	981	147	120,999	23,659	3,81,978	19	981	147	99,210	19,391	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Nagpur	14	728	2163	1,646	20,711	81,907	14	728	2163	408	85,668	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Berar	18	532	203	647,223	...	7,67,703	17	400	176	731,995	...	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Balpur	14	631	327	235,997	...	2,87,331	17	491	329	253,743	...	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Total	17	722	260	85,549	...	1,00,816	17	722	260	93,910	...	...	...	...	...	...	...	...
CENTRAL PROVINCES.	TOTAL LINE	86	3,194	1,1533	1,094,413	104,561	16,22,736	84	3,112	1,1273	1,181,305	105,059	...	...	...	...	...	...	...
CENTRAL PROVINCES.	North-Western Provinces	105	10,632	2,3313	3,974,371	2,703,310	1,16,31,711	101	10,465	2,3033	3,965,623	2,193,014	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Cash	45	1,276	...	27,761	...	1,43,966	45	1,256	...	...	...	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Total	19	322	...	4,828	...	18,978	19	322	...	...	...	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Sambhar Lake	61	1,578	...	32,639	...	1,62,941	64	1,578	...	...	...	...	...	...	...	...	...	...
CENTRAL PROVINCES.	Total	16	415	49	...	...	8,82,473	16	411	49	...	...	...	...	...	...	...	...	...
CENTRAL PROVINCES.	TOTAL	318	13,761	2,7801	5,897,141	2,703,310	1,70,20,532	314	13,535	2,3543	5,821,027	2,623,014	...	...	...	...	...	...	...

			Central Office.				Kohat.			
			1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
RECEIPTS.										
SALT	Quantity	...	...	...	...	...	416,001	412,954	375,023	402,039
	Duty	...	...	...	...	...	89,603	88,746	78,027	85,565
SUGAR.	REFINED	Quantity	...	...	...	...	...	...	...	...
		Duty	...	...	...	...	...	...	...	...
	UNREFINED	Quantity	...	...	...	...	...	...	...	...
		Duty	...	...	...	...	...	...	...	...
TOTAL	Quantity	...	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...	...
MISCELLANEOUS.	SALE OF GOVERNMENT SALT, &c.,	Quantity	...	...	...	...	...	...	...	...
		Duty	...	...	...	...	...	...	...	...
	Other items, fines, forfeitures, &c.	...	...	...	...	...	...	1	...	...
Total			...	...	...	...	...	1	...	...
GRAND TOTAL			...	...	...	...	89,603	88,747	78,027	85,565
CHARGES.										
FIXED.	Commissioner of Inland Customs,	...	33,000	33,500	32,541	33,050	...	...	...	...
	Deputy Commissioner of Inland Customs	...	14,299	13,642	12,159	18,342	...	...	...	...
	Personal Assistant to Commissioner, &c.	...	6,000	6,000	6,244	5,650	...	...	...	...
	Collector	...	...	...	...	...	...	...	...	...
	Assistant Commissioner	...	...	...	...	...	...	...	...	...
	Establishment.									
	Clerks	...	19,481	20,901	20,327	18,621	...	...	...	...
	Servants and Guards	...	994	1,001	1,560	1,591	...	...	...	...
	Preventive.									
	Patrols and Assistants	...	...	...	...	3,620	...	...	...	...
	Sub-Assistant Patrols, Kotgashts, and Jemadars	...	...	...	...	...	...	...	...	...
	Servants and Guards	...	...	...	...	28,032	27,014	27,557	29,337	...
	Medical Establishment	...	...	...	...	...	...	...	...	...
	Temporary Establishment	...	...	...	...	...	...	...	...	...
Total			73,774	74,551	72,860	81,234	28,062	27,014	27,557	29,337
TRAVELLING AND OTHER CHARGES.										
CONTINGENT CHARGES.	Travelling allowances	...	669	2,034	2,486	1,930	...	...	...	...
	Conveyance of tents	...	...	...	747	...	...	...	...	...
	House-rent	...	...	...	...	...	...	...	...	...
	Hot-weather servants	...	137	117	118	117	...	...	...	...
	Printing charges	...	996	819	855	423	...	...	...	...
	Service postage	...	1,031	956	300	3	...	...	...	...
	Stationery charges	...	56	57	61	27	...	...	...	...
	Excavation and manufacture	...	...	...	...	...	...	...	...	...
	Rewards, half fines, &c.	...	...	...	...	...	...	...	...	...
	Miscellaneous	...	575	1,903	1,210	1,260	...	...	...	...
	Putty construction and repairs	...	...	...	...	...	...	...	...	...
	Treaty payments	...	...	...	...	...	...	...	...	...
Total			3,504	5,935	5,777	3,757	...	...	...	...
GRAND TOTAL			77,278	80,486	78,637	84,991	28,062	27,014	27,557	29,337
Net Receipts			...	...	...	...	61,541	61,733	59,470	56,218
Percentage of charges			...	0.46	0.47	0.45	32.31	30.44	25.31	31.28

* Inclusive of percentage to lumberdars, no details forthcoming.

II.

the Inland Customs Department for the year 1873-74.

JAB.

NES.

Punjab (Shahpur).				Mandi.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
1,370,509 4,111,527	1,366,494 4,099,480	1,267,535 3,802,605	1,221,467 3,564,402	97,926 61,201	105,633 66,021	88,723 55,453	13,227 8,317
...
...
...
...
...
1,370,509 85,657 1,890	1,366,494 85,406 800	1,267,535 79,221 226	1,221,467 8,227 12,233	...	...	...	...
87,547	86,206	79,447	21,050	...	...	...	...
4,199,074	4,165,686	3,882,052	3,685,462	61,234	66,021	55,453	8,317
...
...
12,600	12,000	12,000	12,000	...	...	...	...
...
8,080 1,075	8,197 1,034	8,734 1,045	8,799 1,122	...	...	...	...
27,574	25,906	29,114	34,069	3,713	4,500	4,277	1,445
12,800 56,810 1,324	12,712 55,977 668	12,467 55,965 671	14,598 40,841 667	1,736 2,083	1,694 1,971	1,793 2,165	377 409
...
119,663	116,539	113,989	112,036	7,532	7,865	7,654	2,162
727 94	1,564 236	1,750 288	771 244	116	...	...	...
...	...	...	...	360	360	360	323
117 334 89	119 483 106	129 602 78	105 639 37	...	...	...	...
987 68,021	1,138 46,129	1,076 50,226	1,105 27,765	10 24	10 23	3 4	10
...
13,146 29,498	12,720 26,547	11,573 15,781	1,593 10,234	5	...	5	4
...
113,013	89,042	81,253	42,403	515	235	410	207
292,676	205,551	201,212	154,429	8,047	8,229	8,000	2,479
3,966,398 5'50	3,980,185 4'50	3,689,810 5'18	3,533,963 4'19	52,157 131	57,761 12'51	47,975 1,617	2,918 2'15

			Total Mines.				Indus (Shahpur Division.)				
			1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.	
RECEIPTS.											
SALT	{ Quantity	...	1,587,339	1,586,111	1,732,188	1,647,793	...	...	...	...
	{ Duty	...	4,262,834	4,254,447	3,936,081	3,758,284	...	...	...	...
SUGAR.	{ REFINED	{ Quantity	...	...	...	...	...	...	...	...
		{ Duty	...	...	...	...	...	...	...	...
	{ UNREFINED	{ Quantity	...	...	...	...	...	...	...	...
		{ Duty	...	...	...	...	...	...	...	...
{ TOTAL	{ Quantity	...	...	...	...	...	...	...	...	...
	{ Duty	...	...	...	...	...	...	...	...	...
MISCELLANEOUS.	{ SALE OF GOVERN- MENT SALT, &c.,	{ Quantity	1,370,509	1,366,494	1,267,533	141,227	...	...	...	...
		{ Duty	25,657	25,405	79,241	8,827	...	...	...	...
	{ Other items, fines, forfeiture, &c.,		1,893	891	2.6	12,933	20	82	77	448	
Total			87,547	88,207	79,447	21,080	20	82	77	448	
GRAND TOTAL			4,349,831	4,340,454	4,015,532	3,779,344	20	82	77	448	
CHARGES.											
FIXED.	{ Commissioner of Inland Customs, Deputy Commissioner of Inland Customs		...	...	...	...	...	...	...	...
	{ Personal Assistant to Commis- sioner, &c.		...	...	...	...	...	...	...	...
	{ Collector		12,030	12,000	12,000	12,030	...	...	...	...
	{ Assistant Commissioner		...	...	...	...	...	...	...	...
	{ Establishment.										
	{ Clerks		8,089	8,197	8,734	8,799	...	...	...	...
	{ Servants and Guards		1,075	1,054	1,045	1,122	...	...	...	...
	{ Preventive.										
	{ Patrols and Assistants		31,257	30,105	33,314	35,514	18,410	21,055	19,437	23,468	
	{ Sub-Assistant Patrols, Kotgashts, and Jemadars		14,535	14,405	13,752	14,935	4,694	5,352	5,266	6,313	
	{ Servants and Guards		85,955	84,962	83,687	70,573	29,017	33,847	33,267	23,653	
	{ Medical Establishment		1,324	663	671	667	...	...	...	...
	{ Temporary Establishment		...	...	...	...	...	...	...	...
	Total			155,257	151,388	155,210	143,615	52,161	59,734	57,990	53,444
	TRAVELLING AND OTHER CHARGES.										
CONTINGENT CHARGES.	{ Travelling allowances		843	1,564	7,750	771	...	...	...	...
	{ Conveyance of tents		94	236	208	244	...	...	...	...
	{ House-rent		350	360	360	223	...	...	...	...
	{ Hot-weather servants		117	129	109	105	...	...	...	...
	{ Printing charges		334	403	602	659	...	...	...	...
	{ Service postage		59	116	81	37	...	...	...	...
	{ Stationery charges		1,011	1,163	1,124	1,115	...	...	...	...
	{ Excavation and manufacture		68,021	46,129	50,206	27,765	...	...	...	...
	{ Rewards, half fines, &c.		...	...	...	...	90	26	119	85
	{ Miscellaneous		13,151	12,720	11,578	1,507	...	...	...	...
	{ Petty construction and repairs		29,498	26,547	15,531	10,234	1,838	1,850	1,538	954	
	{ Treaty payments		...	...	...	...	...	...	...	...
	Total			113,528	82,437	81,469	42,640	1,925	1,805	1,657	1,069
GRAND TOTAL			26,785	240,825	235,879	182,255	54,089	61,640	59,647	54,503	
Net Receipts			4,082,096	4,159,619	4,778,653	3,593,059	—54,069	—61,538	—59,570	54,055	
Percentage of charges			6.11	5.50	5.90	4.90	...	...	...	...

II.

Inland Customs-Department for the year 1873-74.—(continued.)

JAB:-

NE.

Satlej (Multan).				Hissar.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
...	...	...	...	534,256	586,055	622,514	593,216
...	...	...	...	16,02,768	17,58,166	18,67,543	17,79,649
82,866	77,413	56,303	7,874	203,106	153,431	173,393	155,278
82,870	77,418	56,308	7,874	2,03,106	1,53,431	1,73,393	1,55,278
212,776	176,920	105,746	19,442	271,678	235,477	295,699	260,625
79,793	66,353	39,658	7,291	1,01,881	88,306	1,10,964	97,824
295,642	254,233	162,409	27,316	474,784	388,908	469,292	415,973
1,62,663	1,43,771	95,966	16,165	3,04,987	2,41,737	2,84,357	2,63,102
...
...
42	22	140	295	718	526	209	3,204
42	22	140	295	718	526	209	3,204
1,62,705	1,43,793	96,106	15,460	19,08,473	20,00,429	21,52,109	20,35,955
...
...
6,000	6,000	6,000	7,313	8,400	8,400	8,400	9,170
...
4,484	4,303	3,979	4,027	4,710	4,737	4,737	4,785
678	676	710	553	592	586	586	600
21,675	19,637	19,811	23,983	30,730	36,523	36,522	38,360
14,648	12,758	12,237	7,464	15,287	16,205	16,205	11,342
44,251	38,246	36,739	34,890	1,01,878	1,04,805	1,05,076	1,10,391
1,543	1,438	1,488	1,485	...	...	...	...
...
93,279	83,108	80,964	79,715	1,61,597	1,71,256	1,71,525	1,74,593
1,862	1,199	1,084	636	235	892	894	720
181	426	60	60	159	88	...	241
812	800	320	33	138	350	194	460
99	169	101	63	112	113	71	26
62	161	239	181	36	264	269	734
491	58	19	4	319	220	70	55
573	457	391	303	462	517	512	209
...
115	70	...	66	964	1,094	629	5,145
1,292	1,542	1,133	343	409	598	1,774	2,623
2,322	12,766	1,480	1,710	2,696	3,144	2,954	3,212
...
7,809	17,643	4,827	3,419	5,530	7,250	7,597	14,456
1,01,088	1,00,756	85,791	68,134	1,67,127	1,78,533	1,72,122	1,73,774
61,617	43,037	10,315	67,674	17,41,346	16,21,523	15,72,517	16,47,521
620	7007	6926	53773	875	692	822	122

PUNJAB.

L1

			Dehli.				Total.			
			1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
RECEIPTS.										
SALT	...	{ Quantity ...	891,341	700,620	696,512	917,263	1,425,597	1,286,675	1,319,026	1,510,479
		{ Duty ...	26,74,024	21,01,859	20,89,538	27,51,812	42,76,792	38,60,025	39,57,081	45,31,461
SUGAR.	REFINED	{ Quantity ...	336,414	289,805	361,412	329,531	622,386	520,649	591,108	492,683
		{ Duty ...	3,36,414	2,89,805	3,61,412	3,29,531	6,22,390	5,20,654	5,91,113	4,92,683
	UNREFINED	{ Quantity ...	648,834	578,197	499,253	561,718	1,133,283	990,594	900,898	841,855
		{ Duty ...	2,43,314	2,16,824	1,87,222	2,10,654	4,24,987	3,71,483	3,37,844	3,15,769
TOTAL	...	{ Quantity ...	985,248	868,002	860,665	891,249	1,755,674	1,511,243	1,492,006	1,834,538
		{ Duty ...	5,79,728	5,06,629	5,48,634	5,40,185	10,47,377	8,92,137	9,28,957	8,08,452
MISCELLANEOUS.	SALE OF GOVERNMENT SALT, &c.,	{ Quantity ...	695,115	549,621	547,136	679,409	695,115	549,621	547,136	679,409
		{ Duty ...	53,388	39,932	44,109	48,977	53,388	39,932	44,109	48,977
	Other items, fines, forfeitures, &c.,		246	671	609	7,028	1,026	1,301	1,035	10,975
Total ...			53,634	40,603	44,718	56,005	54,414	41,233	45,144	59,952
GRAND TOTAL ...			33,07,386	26,49,091	26,82,890	33,48,002	53,78,583	47,93,395	49,31,182	53,99,865
CHARGES.										
FIXED.	Commissioner of Inland Customs, Deputy Commissioner of Inland Customs		...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, &c.		...	...	...	...	...	...	...	...
	Collector		9,600	9,600	9,360	8,586	24,000	24,000	23,760	25,069
	Assistant Commissioner		...	...	...	...	...	...	...	...
	Establishment.									
	Clerks		5,849	6,060	6,058	6,094	15,043	15,109	14,774	14,856
	Servants and Guards		589	589	594	561	1,859	1,851	1,890	1,714
	Preventive.									
	Patrols and Assistants		35,346	32,854	32,300	32,037	1,06,201	1,10,069	1,08,070	1,17,848
	Sub-Assistant Patrols, Kotgashts, and Jemadars		11,750	11,690	11,691	10,021	46,379	45,985	45,419	35,140
	Servants and Guards		93,203	90,005	89,785	91,123	2,68,349	2,66,403	2,64,866	2,60,057
	Medical Establishment		...	...	...	...	1,543	1,488	1,488	1,435
Temporary Establishment		...	...	...	...	...	...	...	...
Total ...			1,56,337	1,50,798	1,49,788	1,48,422	4,63,374	4,61,896	4,60,267	4,56,169
TRAVELLING AND OTHER CHARGES.										
CONTINGENT CHARGES.	Travelling allowances		1,246	1,075	833	484	3,343	3,166	2,811	1,850
	Conveyance of tents		74	83	...	76	414	597	60	377
	House-rent		410	10	...	...	1,360	1,160	514	493
	Hot-weather servants		69	85	97	127	280	367	269	306
	Printing charges		291	133	352	404	389	558	860	1,319
	Service postage		107	86	75	90	917	364	154	149
	Stationery charges		472	467	432	434	1,507	1,441	1,335	1,237
	Excavation and manufacture		...	...	...	...	...	...	...	...
	Rewards, half fines, &c.		251	348	734	7,466	1,430	1,538	1,695	12,902
	Miscellaneous		1,399	1,143	1,218	1,236	3,100	3,283	4,022	4,262
	Petty construction and repairs		2,533	3,469	3,000	3,107	9,350	21,269	9,092	9,042
	Treaty payments		...	...	...	...	...	...	...	...
Total ...			6,862	6,899	6,741	13,384	22,129	33,733	20,822	31,937
GRAND TOTAL ...			1,63,199	1,57,697	1,56,529	1,61,806	4,85,403	4,98,629	4,81,089	4,88,106
Net Receipts ...			31,44,186	24,91,394	25,26,361	31,86,196	45,93,080	42,94,766	44,50,093	49,11,759
Percentage of charges ...			4.93	5.95	5.83	4.83	9.02	10.40	9.71	9.0

II.

Inland Customs Department for the year 1873-74.—(continued.)

NORTH-WESTERN PROVINCES.

SE.

Agra.				Jhansi.				Total.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
1,270,094 38,10,284	1,504,751 45,14,254	1,338,201 40,14,604	1,345,676 40,37,029	89,528 2,68,585	92,532 2,77,596	84,264 2,52,793	61,114 1,83,346	1,359,622 40,78,869	1,597,283 47,91,850	1,422,465 42,67,397	1,406,790 42,20,375
278,465 2,78,467	243,605 2,43,606	344,566 3,44,568	317,334 3,17,335	23,489 23,489	22,746 22,746	33,399 33,399	41,272 41,272	301,954 3,01,956	266,351 2,66,352	377,965 3,77,967	358,606 3,58,607
290,325 1,08,874	358,975 1,34,620	343,368 1,28,768	327,709 1,22,896	40,002 15,003	67,219 25,210	77,284 28,984	46,380 17,894	330,327 1,23,877	426,194 1,59,830	420,652 1,57,752	374,089 1,40,290
568,790 3,87,341	602,580 3,78,226	687,934 4,73,386	645,043 4,40,231	63,491 38,492	89,965 47,956	110,683 62,383	87,652 58,666	632,281 4,25,833	692,545 4,26,182	798,617 5,35,719	732,695 4,98,897
...
542	162	493	6,103	565	387	145	1,573	1,107	549	638	7,676
542	162	493	6,103	565	387	145	1,573	1,107	549	638	7,676
41,98,167	48,92,642	44,88,433	44,83,363	3,07,642	3,25,939	3,15,321	2,43,585	45,05,809	52,18,581	48,03,754	47,26,948
...
7,200	8,181	7,742	11,100	7,200	6,928	7,179	7,440	14,400	15,109	14,921	18,540
8,606 1,159	8,486 1,318	8,793 2,127	9,192 860	4,227 654	4,284 661	4,154 1,157	4,202 671	12,893 1,813	12,770 1,979	12,947 3,284	13,394 1,531
43,529	48,226	48,648	48,237	32,730	31,939	32,683	29,793	76,259	80,165	81,331	78,030
20,212 1,17,327 1,343 251	20,555 1,24,001 1,464 186	20,905 1,22,492 1,463 233	20,762 1,24,222 1,344 325	17,437 1,14,761 392 ...	17,502 1,14,707 432 ...	17,528 1,14,203 432 ...	17,747 1,14,354 432 ...	37,649 2,32,038 1,735 251	38,057 2,38,708 1,896 186	38,433 2,36,695 1,395 233	38,503 2,38,576 1,776 325
1,99,627	2,12,417	2,12,403	2,16,042	1,77,401	1,76,453	1,77,336	1,74,639	3,77,028	3,88,870	3,89,739	3,90,681
806 170 1,226 132 ...	783 178 1,400 111 ...	476 185 1,256 93 ...	81 240 1,320 113 ...	744 245 199 151 ...	949 220 180 144 ...	551 58 169 172 ...	489 156 199 176 ...	1,550 415 1,425 283 ...	1,732 398 1,560 255 ...	1,027 243 1,425 265 ...	570 396 1,519 289 ...
10 589 ...	70 633 ...	35 645 ...	757 670 ...	452 813 ...	272 877 ...	191 807 ...	370 862 ...	462 1,402 ...	342 1,510 ...	226 1,452 ...	1,127 1,532 ...
924 769 5,103 ...	928 1,262 1,500 ...	307 1,171 2,095 ...	5,956 899 2,059 ...	1,333 247 5,272 ...	651 843 1,339 ...	517 218 790 ...	1,463 1,037 1,451 ...	2,262 1,016 10,380 ...	1,579 2,105 2,839 ...	824 1,359 2,825 ...	7,419 1,926 3,510 ...
9,734	6,865	6,276	12,095	9,461	5,552	3,482	6,193	19,195	12,417	9,758	18,258
2,09,361	2,19,282	2,18,679	2,28,137	1,86,862	1,82,005	1,80,816	1,80,832	3,96,223	4,01,257	3,99,497	4,08,969
39,88,806 4-9S	46,73,360 4-48	42,69,754 4-87	42,55,226 5-08	1,20,760 60-74	1,43,934 55-84	1,34,503 57-34	62,753 74-23	41,02,586 8-79	48,17,294 7-65	44,04,257 8-31	43,17,379 8-05

CENTRAL PRO

Li

					Sagar.			
					1873-74.	1872-73.	1871-72.	1870-71.
RECEIPTS.								
SALT	...	{	Quantity ...	...	99,219	120,999	127,631	109,589
			Duty ...	...	2,97,657	3,62,098	3,82,894	3,28,770
SUGAR.	REFINED	{	Quantity ...	...	14,803	15,026	21,351	24,464
			Duty ...	...	14,809	15,026	21,351	24,464
	UNREFINED	{	Quantity ...	...	4,583	8,824	13,877	15,183
			Duty ...	...	1,719	3,310	5,205	5,695
TOTAL	...	{	Quantity ...	...	19,391	23,850	35,228	39,617
			Duty ...	...	16,528	18,336	26,556	30,159
MISCELLANEOUS.	SALE OF GOVERNMENT SALT, &c.,	{	Quantity ...	...	...	...	...	...
			Duty ...	...	...	...	...	...
	Other items, fines, forfeitures, &c.,			...	937	644	310	6,549
Total					937	644	310	6,549
GRAND TOTAL					3,15,122	3,81,978	4,09,760	3,65,478
CHARGES.								
FIXED.	Commissioner of Inland Customs,			...	...	...	...	...
	Deputy Commissioner of Inland Customs			...	...	...	...	...
	Personal Assistant to Commissioner, &c.			...	...	...	...	...
	Collector			...	7,200	8,900	9,729	7,200
	Assistant Commissioner			...	...	...	...	...
	Establishment.							
	Clerks	...	...	...	4,379	4,234	4,477	4,288
	Servants and Guards	...	...	...	597	597	559	593
	Preventive.							
	Patrols and Assistants	...	...	...	23,755	22,750	23,869	22,282
	Sub-Assistant Patrols, Kotgashts, and Jemadars	...	...	...	14,808	14,293	13,945	8,090
	Servants and Guards	...	...	...	68,194	68,288	67,963	74,333
Medical Establishment	...	...	...	...	...	...	...
Temporary Establishment	...	...	...	...	...	...	...
Total					1,18,933	1,19,062	1,20,542	1,16,786
TRAVELLING AND OTHER CHARGES.								
CONTINGENT CHARGES.	Travelling allowances			...	343	469	252	260
	Conveyance of tents			...	76	90	156	46
	House-rent			...	2,110	2,122	2,122	2,207
	Hot-weather servants			...	80	79	73	107
	Printing charges			...	...	...	73	213
	Service postage			...	200	279	150	370
	Stationery charges...			...	549	551	553	575
	Excavation and Manufacture			...	...	...	...	...
	Rewards, half fines, &c.			...	1,848	1,904	3,369	5,096
	Miscellaneous			...	341	442	541	8,203
	Petty construction and repairs			...	506	855	940	559
	Treaty payments			...	...	...	...	...
Total					6,053	6,811	8,229	17,635
GRAND TOTAL					1,24,986	1,25,873	1,28,771	1,34,421
Net Receipts					1,90,136	2,56,103	2,80,989	2,31,057
Percentage of Charges					39.66	32.92	31.42	36.78

Inland Customs Department for the year 1873-74.—(continued.)

VINCES AND BERAR.

RE.

Hoshangabad.				Nagpur.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
408	1,646	6,528	12,606	731,995	647,223	599,706	603,734
948	4,171	18,957	36,788	8,69,290	7,68,612	7,12,167	7,20,769
85,668	80,711	101,213	71,893	...	...	59	472
85,669	80,711	1,01,213	71,893	...	...	59	472
...
...
85,668	80,711	101,213	71,893	...	...	59	472
85,669	80,711	1,01,213	71,893	...	...	59	472
...
...
51	25	84	2,104	86	91	68	296
51	25	84	2,104	86	91	68	296
86,668	84,907	1,20,254	1,10,765	8,69,376	7,68,703	7,12,284	7,21,537
...
...
6,000	6,850	7,136	6,000	4,800	4,800	4,779	4,083
...
3,647	3,643	3,652	3,643	3,457	3,694	3,596	3,397
593	598	593	594	388	388	388	397
15,956	14,818	15,593	14,629	17,299	17,102	17,178	17,241
14,801	14,805	14,654	7,215	12,959	13,054	12,394	7,135
47,754	47,709	47,747	55,582	32,992	32,817	33,875	39,231
...	...	...	...	803	1,184	1,020	1,101
...
88,751	88,423	89,375	87,663	72,698	73,039	73,230	72,590
446	476	415	570	878	1,122	1,257	701
145	167	147	216	149	129	129	53
2,112	2,258	2,204	1,922	5,085	5,102	4,735	3,237
81	91	57	69	65	291	29	69
...	...	...	...	...	...	6	...
160	111	255	381	600	605	513	930
489	472	519	521	462	460	492	516
...
343	397	501	2,043	21	67	121	332
297	379	565	1,001	553	800	918	976
257	348	1	...	1	24	69	32
...
4,380	4,699	4,664	6,723	7,814	8,600	8,269	6,906
93,081	93,122	94,039	94,391	80,512	81,639	81,499	79,496
—6,413	—8,215	26,215	16,394	7,88,864	6,87,064	6,30,765	6,42,041
107.4	109.67	78.2	85.2	9.26	10.62	11.44	11.02

1892-93

12

			1891-92				1892-93			
			1891-92	1892-93	1893-94	1894-95	1895-96	1896-97	1897-98	1898-99
Receipts										
SALT	Quantity	...	34,000	34,000	34,000	34,000	34,000	34,000	34,000	34,000
	Duty	...	2,100	2,100	2,100	2,100	2,100	2,100	2,100	2,100
SUGAR	Refined	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...	...
	Unrefined	Quantity	...	...	...	...	...	...	...	...
	Duty	...	...	...	...	...	...	...	...	...
Total			...	...	...	...	...	...	...	...
MISCELLANEOUS	Sale of Government (Quantity)	...	...	...	...	...	...	...	...	...
	Net Salt, &c. (100)	...	...	...	...	...	...	...	...	...
	Other Items, &c., &c. (100)	...	...	...	...	...	...	...	...	...
Total			...	...	...	...	...	...	...	...
Grand Total			201,115	201,115	201,115	201,115	201,115	201,115	201,115	201,115
Charges										
FIXED	Compensation of Island Customs, Deputy Commissioner of Island Customs	...	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, &c., &c.	...	...	...	...	...	...	...	...	...
	Collectors	...	...	...	...	...	...	...	...	...
	Assistant Commissioner	...	...	...	...	...	...	...	...	...
	Establishment	...	...	...	...	...	...	...	...	...
	Clerks	...	...	...	...	...	...	...	...	...
	Servants and Guards	...	...	...	...	...	...	...	...	...
	Preventive	...	...	...	...	...	...	...	...	...
	Patrols and Assistants	...	...	...	...	...	...	...	...	...
	Sub-Assistant Patrols, Kotgashis and Jemalars	...	...	...	...	...	...	...	...	...
CONTINGENT CHARGES	Servants and Guards	...	...	...	...	...	...	...	...	...
	Medical Establishment	...	...	...	...	...	...	...	...	...
	Temporary Establishment	...	...	...	...	...	...	...	...	...
	Total	...	75,698	75,698	75,698	75,698	75,698	75,698	75,698	75,698
	Travelling and other charges	...	...	...	...	...	...	...	...	...
	Travelling allowances	...	...	...	...	...	...	...	...	...
	Conveyance of tents	...	...	...	...	...	...	...	...	...
	House-rent	...	...	...	...	...	...	...	...	...
	Hot-weather servants	...	...	...	...	...	...	...	...	...
	Printing charges	...	...	...	...	...	...	...	...	...
	Service postage	...	...	...	...	...	...	...	...	...
	Stationery charges	...	...	...	...	...	...	...	...	...
	Excavation and manufacture	...	...	...	...	...	...	...	...	...
	Rewards, half fines, &c.,	...	...	...	...	...	...	...	...	...
	Miscellaneous	...	...	...	...	...	...	...	...	...
	Petty construction and repairs	...	...	...	...	...	...	...	...	...
	Treaty payments	...	...	...	...	...	...	...	...	...
Total			7,813	8,600	8,269	6,906	4,216	2,319	6,917	10,743
Grand Total			80,511	81,639	81,499	79,493	63,740	63,841	93,107	93,513
Net receipts			2,20,854	1,98,692	2,14,224	1,89,963	26,402	11,333	28,910	20,036
Percentage of charges			26.71	29.12	27.36	29.5	77.07	80.2	76.3	82.32

Inland Customs Department for the year 1873-74.—(continued.)

VINCES AND BERAR.

FE

Total.				Total Line.			
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
1,181,305 15,83,221	1,094,413 15,21,368	1,085,806 15,29,760	1,045,153 14,61,999	3,966,524 99,38,882	3,978,871 1,01,73,243	3,827,297 97,54,238	3,962,422 1,02,13,835
100,476 1,00,478 4,583 1,719	95,884 95,884 8,824 3,310	122,919 1,22,919 13,877 5,205	97,206 97,206 15,183 5,695	1,024,816 10,24,824 1,468,198 5,50,583	882,884 8,82,890 1,425,612 5,34,623	1,091,992 10,91,999 1,335,427 5,00,801	948,495 9,48,496 1,231,127 4,61,754
105,059 1,02,197	104,708 99,194	136,796 1,28,124	112,389 1,02,901	2,493,014 15,75,407	2,308,496 14,17,513	2,427,419 15,92,800	2,179,622 14,10,250
...	...	...	...	6,95,115 53,388	5,49,621 39,932	5,47,136 44,109	6,79,409 48,977
2,255	2,173	2,156	15,962	4,388	4,023	3,829	34,613
2,255	2,173	2,156	15,962	57,776	43,955	47,938	83,590
16,87,673	16,22,735	16,60,040	15,80,862	1,15,72,065	1,16,34,711	1,13,94,976	1,17,07,675
...
...
30,000	32,550	33,623	28,089	68,400	71,659	72,304	71,698
18,573 2,575	18,909 2,562	19,026 2,525	17,638 2,574	46,449 6,217	46,779 6,392	46,747 7,699	45,888 5,819
87,175	88,580	88,311	83,588	2,69,635	2,78,814	2,77,712	2,79,466
68,485 2,29,160 1,606 ...	67,910 2,29,246 2,368 ...	66,830 2,30,712 2,040 ...	37,791 2,60,527 2,202 ...	1,52,513 7,29,597 4,884 251	1,51,952 7,34,357 5,752 185	1,50,182 7,32,273 5,423 233	1,11,440 7,59,160 5,463 325
4,37,574	4,42,125	4,42,567	4,32,409	12,77,976	12,95,891	12,92,573	12,79,259
3,246 698 16,469 598 ...	4,389 701 17,626 832 ...	4,283 1,175 16,588 227 85	3,716 368 13,300 386 213	8,139 1,527 19,254 961 389	9,287 1,696 20,366 1,454 635	8,121 1,478 18,527 761 967	6,136 1,141 15,312 981 1,532
1,920 2,389 ...	2,035 2,415 ...	1,885 2,500 ...	3,437 2,833 ...	3,299 5,298 ...	2,741 5,366 ...	2,275 5,287 ...	4,713 5,602 ...
2,233 2,138 765 ...	3,175 2,737 1,519 ...	4,570 3,956 1,079 ...	12,515 11,519 623 ...	5,925 6,254 20,534 ...	6,292 8,127 25,615 ...	7,089 9,555 13,068 ...	32,836 17,706 13,176 ...
30,256	35,429	36,348	48,910	71,580	81,579	66,928	99,135
4,67,830	4,77,554	4,78,915	4,81,319	13,49,556	1,377,470	13,59,501	13,76,394
12,19,843 27-72	11,45,181 29-43	11,81,125 28-55	10,99,543 30-45	1,02,22,509 36-51	1,02,57,241 37-11	1,00,35,475 37-16	1,03,22,281 39-10

Inland Customs Department for the year 1873-74.—(continued.)

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LOCAL SALT WORKS.

				Mallauma (Ordb).				Total			
				1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.
RECEIPTS.											
SUGAR.	SALT	{ Quantity	...	...	...	9,171	13,920	...	...	9,171	14,752
		{ Duty	...	...	...	27,513	41,760	...	...	27,513	41,326
	REFINED	{ Quantity	...	...	...	...	...	...	...	...	...
		{ Duty	...	...	...	...	...	...	...	...	...
	UNREFINED	{ Quantity	...	...	...	...	...	...	...	...	...
		{ Duty	...	...	...	...	...	...	...	...	...
SUGAR.	TOTAL	{ Quantity	...	...	...	...	...	...	...	...	...
		{ Duty	...	...	...	...	...	...	...	...	...
MISCELLANEOUS.	SALE OF GOVERNMENT SALT, &c.,	{ Quantity	...	...	...	...	...	...	...	...	...
		{ Duty	...	...	...	...	...	...	...	...	...
	Other items, fines, forfeitures, &c.,		...	...	1,225	2,535	...	...	...	1,225	2,554
Total				...	...	1,225	2,535	...	...	1,225	2,554
GRAND TOTAL				...	...	28,738	44,296	...	...	28,738	45,920
CHARGES.											
FIXED.	Commissioner of Inland Customs,		...	...	...	...	...	...	...	...	...
	Deputy Commissioner of Inland Customs		...	...	...	...	...	...	...	...	...
	Personal Assistant to Commissioner, &c.,		...	...	...	...	...	...	...	...	...
	Collector		...	...	...	...	...	...	...	...	...
	Assistant Commissioner		...	...	...	...	...	...	...	...	...
	Establishment.										
	Clerks		...	...	...	481	...	...	...	...	1,043
	Servants and Guards...		...	...	...	...	...	...	...	...	...
	Preventive.										
	Patrols and Assistants		...	...	...	1,420	...	...	...	...	2,809
	Sub-Assistant Patrols, Kotgashis and Jemadars		...	...	6	1,437	...	...	...	6	2,721
	Servants and Guards...		...	...	321	4,725	...	...	...	327	6,676
	Medical Establishment		...	...	...	...	...	...	...	...	...
	Temporary Establishment		...	...	...	...	...	...	...	...	...
Total				...	...	327	6,044	...	...	333	12,351
TRAVELLING AND OTHER CHARGES.											
CONTINGENT CHARGES.	Travelling allowances		...	...	...	21	...	...	...	...	73
	Conveyance of tents		...	...	...	...	...	...	...	...	...
	House-rent and horse allowance...		...	...	...	...	...	...	...	...	...
	Hot-weather Establishment		...	...	...	10	...	...	...	...	10
	Printing charges		...	...	...	110	...	...	...	...	110
	Service postage		...	...	...	12	...	...	...	...	12
	Stationary charges		...	...	...	...	...	...	...	...	...
	Excavation and manufacture		...	...	...	...	...	...	...	...	...
	Rewards, half fines, &c.		...	...	...	...	...	...	...	...	...
	Miscellaneous		...	...	50	247	...	...	...	90	579
	Petty construction and repairs		...	...	...	6,529	...	...	...	...	13,635
	Treaty payments		...	...	...	...	...	...	...	...	...
Total				...	...	50	6,539	...	...	90	14,359
GRAND TOTAL				...	...	417	14,953	...	...	423	27,640
Net receipts				...	...	28,511	29,313	...	...	28,515	29,240
Percentage of charges				...	...	145	3333	...	...	148	5695

II.

Inland Customs Department for the year 1873-74.—(concluded.)

SAMBHAR LAKE.

Sambhar.				Grand Total.				REMARKS.
1873-74.	1872-73.	1871-72.	1870-71.	1873-74.	1872-73.	1871-72.	1870-71.	
...	...	...	...	5,894,025	5,897,141	5,568,517	5,640,174	
...	...	...	...	1,43,25,861	1,45,9,778	1,37,80,505	1,40,76,270	
...	...	...	...	1,024,816	882,884	1,091,993	948,495	
...	...	...	...	10,24,824	8,82,890	10,91,999	9,46,496	
...	...	...	...	1,468,198	1,425,612	1,335,427	1,231,127	
...	...	...	...	5,50,584	5,31,623	5,00,801	4,61,554	
...	...	...	...	2,493,014	2,308,496	2,427,419	2,179,622	
...	...	...	...	15,75,408	14,17,513	15,92,800	14,10,250	
1,152,870	1,313,409	1,128,082	1,009,199	3,218,494	3,229,524	2,948,653	1,629,835	
7,63,069	8,82,364	6,59,056	6,30,500	9,63,741	10,67,898	8,30,995	7,41,725	
149	89	79	189	6,571	5,392	5,574	50,423	
7,63,218	8,82,473	6,59,135	6,30,698	9,70,312	10,73,290	8,36,569	7,92,148	
7,63,218	8,82,473	6,59,135	6,30,698	1,68,71,581	1,70,20,581	1,62,09,874	1,62,78,668	
...	...	...	...	33,000	33,000	32,541	33,000	
...	...	...	...	14,299	13,642	12,188	18,342	
...	...	...	...	6,000	6,000	6,244	5,850	
...	...	...	...	80,4 0	83,659	84,314	83,698	
6,961	7,200	7,200	6,500	24,961	25,200	23,258	22,100	
8,962	9,238	9,325	8,670	86,949	89,135	89,707	87,221	
1,490	1,303	1,584	1,168	10,608	10,506	12,721	10,463	
12,400	13,775	15,538	10,550	3,78,950	3,85,546	3,88,641	3,94,884	
7,658	8,196	8,425	4,949	2,16,292	2,14,457	2,12,196	1,85,851	
20,604	23,049	24,324	18,232	9,27,215	9,32,181	9,32,671	9,33,202	
1,367	1,385	1,380	1,173	7,875	7,809	7,474	7,303	
...	...	...	...	251	186	238	325	
59,642	64,196	68,276	51,172	17,86,500	18,01,312	18,02,178	17,79,239	
615	498	922	663	12,566	16,541	16,647	14,854	
19	89	...	63	4,679	3,924	5,203	4,562	
240	235	240	172	21,084	22,854	20,673	17,521	
47	94	76	62	1,421	1,931	1,221	1,412	
...	...	...	...	1,719	2,219	2,424	2,701	
50	17	100	...	5,907	5,140	4,548	6,527	
50	97	123	159	7,770	8,056	7,996	8,376	
85,013	29,779	29,704	34,794	1,03,034	75,905	79,930	62,559	
...	...	...	...	13,508	12,192	12,212	37,505	
431	322	709	3,350	21,095	27,093	25,668	27,297	
364	451	576	461	50,396	52,615	29,073	37,473	
6,50,000	8,42,500	7,60,000	3,26,657	6,50,000	8,42,500	7,60,000	3,26,657	
6,86,859	8,74,082	7,92,450	3,66,451	8,93,179	10,70,985	9,65,593	5,47,459	
7,46,591	9,38,278	8,60,726	4,17,623	26,79,679	28,72,297	27,67,773	23,26,635	
16,717	—55,505	—2,01,591	2,13,075	1,41,91,902	1,41,48,284	1,34,42,101	1,32,51,970	
97'80	106'32	130'53	66'18	13'88	16'87	17'07	14'29	

No. IV,

(99)

Palwal		Hodal		Total									
...
1	127	128	1,199,597	18,477	14,816	Nub	Renwar	Etrozpur	Nub				

ABSTRACT.

Part I.—Salt.

Province.	Division.	Rock Salt.	Balambha or Bharatpur.	Sambhar.	Sultampur.	Salambha.	Bombay or Kokan.	Didwana.	Madras or Banwar.	Pachbadra or Kansla.	Baragata.	Saltpetre Salt.	Other Salt.	Total.	Remarks.
Punjab	Shalpur	Mds.	...	...	...	...	...	...	...	...	...	...	...	Mds.	
	Ilissar	1,356,273	...	6,384	...	...	...	177,594	...	...	...	...	3,903	1,356,273	
	Dohil	...	...	301,419	7,13,951	25,794	...	153,430	...	...	...	...	4,885	187,881	
	Total	1,356,273	128	307,803	7,13,951	25,794	...	331,014	...	...	...	...	8,788	1,199,597	
N.-W. PROVINCES,	...	...	128	307,803	...	78,705	...	...	...	...	...	...	...	...
	...	976,201	...	261,568	...	...	...	...	15,382	...	...	100	...	2,743,751	
	...	...	...	78,171	...	...	...	...	15,382	...	...	...	3	1,310,637	
	Total	976,201	339,739	...	...	78,705	...	...	15,382	...	100	...	39	93,592	
CENTRAL PROVINCES,	Sagar	...	...	...	...	...	...	...	...	...	...	...	...	...
	Hoshungabad,	...	5,237	...	...	53,145	...	...	90,295	189,305	...	...	...	...
	Nagpur	...	...	...	...	442,707	...	...	85	150	...	402	242,937	...	
	Rajpur	...	...	...	...	...	...	95,352	...	...	...	807	443,719	...	
...	Total	...	5,237	...	...	...	...	...	...	...	...	...	90,159	...	
	...	...	...	...	...	491,853	...	...	...	189,455	...	2,071	878,847	...	
	...	976,329	652,779	713,951	104,559	256,170	...	...	90,380	...	...	...	256,745	...	
	Grand Total,	1,356,273	...	...	...	752,022	331,014	95,352	105,762	189,455	100	575	...	5,239,072	

No. IV.
 ANTIETY WHICH CROSSED

Total.	Total Sugar.	Name of sugar below line fromtion of the post is suppage.	Average cost of carriage per maund.	Remarks.
Mds.	Mds.			
1,022	1,274	Amritsar ...	...
1,850	2,379	Multan ...	...	2 annas per md.
4,848	6,024	Amritsar ...	and	Ditto.
4,960	5,793	Jalandhar ...	...	2 Rs. per maund.
25,378	37,861	Amritsar ...	...
149,927	2,08,804	Multan ...	...	1 pie per maund per mile.
		Ditto ...	...	8 annas per camel.
		nd don- boats camers. and es.	...	3 pies per maund per mile.
3,228	5,697	Ditto ...	...	1 pie per maund per mile.
2,629	4,127	Amritsar ...	...	3 pies ditto.
		Multan ...	...	6 pies ditto.

[illegible]